

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 32 General Operating Budget
 May 31, 2018

REVENUES

| SOURCE | FY18 FINAL BUDGET | ACTUAL | DIFFERENCE | % ACTUAL TO BUDGET | FY17 ACTUAL | FY17 % ACTUAL TO 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 expense, interest, choice income, gate receipts, senior tax rebate less charter payments) | \$72,775,137.00 | \$72,935,560.00 | \$160,423.00 | 100.22% | \$73,210,049.00 | 103.65% |
| MCI Technology and Erate* | \$723,971.00 | \$717,060.00 | (\$6,911.00) | 99.05% | \$758,068.00 | 92.42% |
| Indirect Costs* | \$225,000.00 | \$46,139.00 | (\$178,861.00) | 20.51% | \$99,018.00 | 39.29% |
| Income from Fees* | \$210,000.00 | \$154,216.00 | (\$55,784.00) | 73.44% | \$175,141.00 | 100.08% |
| CSCR* | \$0.00 | \$131,951.00 | \$131,951.00 | | \$31,792.00 | 9.78% |
| Match Tax/Resource Extra Time | \$1,616,192.00 | \$1,616,192.00 | \$0.00 | 100.00% | \$1,714,823.00 | 100.00% |
| Needs Based Tuition | \$7,500,000.00 | \$7,500,000.00 | \$0.00 | 100.00% | \$5,000,000.00 | 100.00% |
| State Division I | \$102,132,606.00 | \$99,683,994.00 | (\$2,448,612.00) | 97.60% | \$96,028,059.00 | 96.38% |
| State - Division II | \$5,750,702.00 | \$5,910,124.00 | \$159,422.00 | 102.77% | \$5,210,860.00 | 82.51% |
| State - Division III | \$6,874,775.00 | \$6,875,762.00 | \$987.00 | 100.01% | \$7,139,080.00 | 97.96% |
| State Technology | \$200,000.00 | \$197,727.00 | (\$2,273.00) | 98.86% | \$254,370.00 | 97.28% |
| State - Transportation | \$6,412,566.00 | \$6,037,641.00 | (\$374,925.00) | 94.15% | \$6,265,017.00 | 100.60% |
| Education Sustainment | \$2,460,380.00 | \$2,416,029.00 | (\$44,351.00) | 98.20% | \$3,182,552.00 | 98.24% |
| Summer School | \$55,000.00 | \$21,333.00 | (\$33,667.00) | 38.79% | \$12,130.00 | 24.26% |
| State - All other | \$2,971,277.00 | \$2,711,146.00 | (\$260,131.00) | 91.25% | \$3,626,906.00 | 99.86% |
| TOTAL REVENUE | \$220,942,627.00 | \$217,989,895.00 | (\$2,952,732.00) | 98.66% | \$211,718,302.00 | 98.67% |

*Current Year Receipts

EXPENSES

| OPERATING UNIT | DESCRIPTION | FY18 FINAL BUDGET | ENCUMBRANCE | EXPENDITURE | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | % EXPENDED & ENCUMBERED | FY 2017 EXPENDITURE | FY17 % EXPENDED |
|-------------------|------------------------------------|----------------------|--------------|----------------|-----------------------------------|----------------------|---------------|----------------------------|------------------------|--------------------|
| 99990000 | ADULT EDUCATION | \$724,196 | \$5,385.15 | \$597,323.49 | \$602,708.64 | \$121,487.36 | 82.5% | 83.2% | \$609,397.80 | 83.3% |
| 9320292A | AI DUPONT HIGH SCHOOL | \$432,358 | \$24,252.61 | \$343,725.28 | \$367,977.89 | \$64,380.11 | 79.5% | 85.1% | \$388,848.28 | 89.2% |
| 9320274A | AI DUPONT MIDDLE SCHOOL | \$135,375 | \$6,387.23 | \$108,518.00 | \$114,905.23 | \$20,469.77 | 80.2% | 84.9% | \$97,730.08 | 72.6% |
| 99910105 | ASST SUPERINTENDENT OPERATIONS | \$58,000 | \$3,107.49 | \$30,294.65 | \$33,402.14 | \$24,597.86 | 52.2% | 57.6% | \$64,477.32 | 88.2% |
| 99910110 | ASST SUPERINTENDENT SCHOOL SUPPORT | \$58,000 | \$5,556.83 | \$25,099.84 | \$30,656.67 | \$27,343.33 | 43.3% | 52.9% | \$38,293.68 | 52.4% |
| 9320252A | BALTZ ELEMENTARY | \$119,503 | \$4,586.63 | \$94,766.01 | \$99,352.64 | \$20,150.36 | 79.3% | 83.1% | \$82,572.02 | 73.1% |
| 99900000 | BOARD OF EDUCATION | \$35,000 | \$0.00 | \$34,858.44 | \$34,858.44 | \$141.56 | 99.6% | 99.6% | \$43,899.76 | 99.4% |
| 9320261A | BRANDYWINE SPRINGS ELEMENTARY | \$188,865 | \$6,760.51 | \$118,938.72 | \$125,699.23 | \$63,165.77 | 63.0% | 66.6% | \$159,602.49 | 88.4% |
| 99940000 | BUSINESS OFFICE / FINANCE | \$36,000 | \$0.49 | \$28,994.10 | \$28,994.59 | \$7,005.41 | 80.5% | 80.5% | \$29,473.74 | 70.8% |
| 9320286A | CAB CALLOWAY | \$257,911 | \$13,639.37 | \$179,676.98 | \$193,316.35 | \$64,594.65 | 69.7% | 75.0% | \$166,671.24 | 68.9% |
| 9320284A | CONRAD SCHOOL OF SCIENCE | \$430,546 | \$13,436.70 | \$342,847.64 | \$356,284.34 | \$74,261.66 | 79.6% | 82.8% | \$381,699.31 | 87.5% |
| 99940100 | CONTINGENCY | \$1,081,720 | \$0.00 | \$468,579.36 | \$468,579.36 | \$613,140.64 | 43.3% | 43.3% | \$20,228.01 | 2.6% |
| 99960300 | CONTRACTOR STATE TRANSPORTATION | \$4,526,258 | \$0.00 | \$3,716,395.09 | \$3,716,395.09 | \$809,862.91 | 82.1% | 82.1% | \$3,978,938.81 | 82.7% |
| 9320271A | COOKE ELEMENTARY | \$128,385 | \$2,648.67 | \$83,925.27 | \$86,573.94 | \$41,811.06 | 65.4% | 67.4% | \$116,546.51 | 92.0% |
| 99990500 | COPY CENTER / PRINTING | \$195,000 | \$141,544.01 | \$147.14 | \$141,691.15 | \$53,308.85 | 0.1% | 72.7% | \$63,203.36 | 25.8% |
| 99920000 | CURRICULUM / INSTRUCTIONAL | \$3,000,000 | \$910,604.22 | \$1,246,678.00 | \$2,157,282.22 | \$842,717.78 | 41.6% | 71.9% | \$2,180,980.37 | 49.3% |
| 99990050 | DIR OF ELEMENTARY SCHOOLS | \$66,000 | \$4,102.05 | \$31,751.92 | \$35,853.97 | \$30,146.03 | 48.1% | 54.3% | \$43,752.60 | 52.8% |
| 99990060 | DIR OF SECONDARY SCHOOLS | \$66,000 | \$3,297.75 | \$41,007.59 | \$44,305.34 | \$21,694.66 | 62.1% | 67.1% | \$67,661.52 | 81.6% |

| | OPERATING UNIT | DESCRIPTION | FY18 FINAL BUDGET | ENCUMBRANCE | EXPENDITURE | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | % EXPENDED & ENCUMBERED | FY 2017 EXPENDITURE | FY17 % EXPENDED |
|----|----------------|--|-------------------|----------------|-----------------|-----------------------------|-------------------|------------|-------------------------|---------------------|-----------------|
| 21 | | | | | | | | | | | |
| 40 | 99900300 | DISTRICT WIDE SERVICES | \$4,109,952 | \$561,160.18 | \$2,680,042.01 | \$3,241,202.19 | \$868,749.81 | 65.2% | 78.9% | \$2,884,590.44 | 98.5% |
| 41 | 99940200 | DIVISION I - SALARIES | \$102,132,606 | \$0.00 | \$93,938,005.68 | \$93,938,005.68 | \$8,194,600.32 | 92.0% | 92.0% | \$93,066,646.01 | 93.4% |
| 42 | 99920800 | DRIVER EDUCATION | \$60,000 | \$0.00 | \$39,109.72 | \$39,109.72 | \$20,890.28 | 65.2% | 65.2% | \$36,421.27 | 48.6% |
| 43 | 9320240A | FOREST OAK ELEMENTARY | \$139,301 | \$15,735.52 | \$88,171.04 | \$103,906.56 | \$35,394.44 | 63.3% | 74.6% | \$86,312.82 | 64.5% |
| 44 | 9320276A | HB DUPONT MIDDLE SCHOOL | \$184,285 | \$5,882.78 | \$158,320.38 | \$164,203.16 | \$20,081.84 | 85.9% | 89.1% | \$128,743.06 | 72.3% |
| 45 | 9320242A | HERITAGE ELEMENTARY | \$136,414 | \$17,320.34 | \$74,799.80 | \$92,120.14 | \$44,293.86 | 54.8% | 67.5% | \$101,892.43 | 70.8% |
| 46 | 9320244A | HIGHLANDS ELEMENTARY | \$93,339 | \$2,951.15 | \$80,242.04 | \$83,193.19 | \$10,145.81 | 86.0% | 89.1% | \$69,710.74 | 78.3% |
| 47 | 9320290A | JOHN DICKINSON HIGH SCHOOL | \$385,677 | \$26,995.88 | \$307,325.12 | \$334,321.00 | \$51,356.00 | 79.7% | 86.7% | \$322,241.13 | 82.6% |
| 48 | 99900100 | LEGAL SERVICES | \$500,000 | \$26,913.36 | \$192,489.24 | \$219,402.60 | \$280,597.40 | 38.5% | 43.9% | \$626,720.22 | 125.3% |
| 49 | 9320246A | LEWIS ELEMENTARY | \$116,520 | \$8,712.24 | \$47,409.41 | \$56,121.65 | \$60,398.35 | 40.7% | 48.2% | \$56,061.40 | 56.2% |
| 50 | 99920900 | LIBRARY SERVICES | \$234,000 | \$24,543.81 | \$133,613.28 | \$158,157.09 | \$75,842.91 | 57.1% | 67.6% | \$160,702.01 | 54.9% |
| 51 | 9320250A | LINDEN HILL ELEMENTARY | \$129,051 | \$3,223.20 | \$72,106.61 | \$75,329.81 | \$53,721.19 | 55.9% | 58.4% | \$78,662.43 | 58.5% |
| 52 | 99940400 | LOCAL SALARY & BENEFITS | \$62,777,408 | \$175,518.50 | \$56,395,354.25 | \$56,570,872.75 | \$6,206,535.25 | 89.8% | 90.1% | \$55,161,384.95 | 92.0% |
| 53 | 99960100 | MAINTENANCE | \$2,250,000 | \$183,374.16 | \$2,004,863.87 | \$2,188,238.03 | \$61,761.97 | 89.1% | 97.3% | \$2,072,654.60 | 79.7% |
| 54 | 9320256A | MARBROOK ELEMENTARY | \$117,481 | \$27,493.96 | \$74,832.86 | \$102,326.82 | \$15,154.18 | 63.7% | 87.1% | \$78,887.41 | 71.5% |
| 55 | 9320294A | MCKEAN HIGH SCHOOL | \$455,393 | \$16,864.25 | \$359,765.66 | \$376,629.91 | \$78,763.09 | 79.0% | 82.7% | \$363,130.37 | 81.0% |
| 56 | 9320264A | MOTE ELEMENTARY | \$103,430 | \$7,522.24 | \$66,434.81 | \$73,957.05 | \$29,472.95 | 64.2% | 71.5% | \$54,936.97 | 53.0% |
| 57 | 9320270A | NORTH STAR ELEMENTARY | \$134,296 | \$3,448.86 | \$94,724.63 | \$98,173.49 | \$36,122.51 | 70.5% | 73.1% | \$108,339.89 | 80.5% |
| 58 | 99930400 | NURSES | \$27,000 | \$234.90 | \$19,440.72 | \$19,675.62 | \$7,324.38 | 72.0% | 72.9% | \$24,596.43 | 82.0% |
| 59 | 99960200 | OPERATIONS / UTILITIES | \$3,978,406 | \$269,308.74 | \$2,927,581.29 | \$3,196,890.03 | \$781,515.97 | 73.6% | 80.4% | \$3,159,556.62 | 73.6% |
| 60 | 99970675 | OTHER DISTRICT PROGRAMS | \$1,116,192 | \$0.00 | \$991,203.95 | \$991,203.95 | \$124,988.05 | 88.8% | 88.8% | \$1,172,652.31 | 105.2% |
| 61 | 99990930 | PERFORMING ARTS | \$146,000 | \$9,665.87 | \$123,816.30 | \$133,482.17 | \$12,517.83 | 84.8% | 91.4% | \$131,700.33 | 77.2% |
| 62 | 99950000 | PERSONNEL / HR | \$82,000 | \$1,129.00 | \$69,658.19 | \$70,787.19 | \$11,212.81 | 84.9% | 86.3% | \$86,403.34 | 83.4% |
| 63 | 99920500 | PROFESSIONAL DEVELOPMENT | \$140,000 | \$0.00 | \$66,911.16 | \$66,911.16 | \$73,088.84 | 47.8% | 47.8% | \$75,184.90 | 41.6% |
| 64 | 99910000 | PUBLIC COMMUNICATIONS | \$120,000 | \$2,908.50 | \$109,497.19 | \$112,405.69 | \$7,594.31 | 91.2% | 93.7% | \$116,272.32 | 93.0% |
| 65 | 99960400 | RED CLAY LOCAL TRANSPORTATION | \$4,500,401 | \$87,904.69 | \$4,026,571.05 | \$4,114,475.74 | \$385,925.26 | 89.5% | 91.4% | \$4,049,671.37 | 96.6% |
| 66 | 99920600 | REFERENDUM TECHNOLOGY / TECH INSTRUCTION | \$2,590,000 | \$1,008,190.18 | \$1,528,025.16 | \$2,536,215.34 | \$53,784.66 | 59.0% | 97.9% | \$937,472.40 | 35.4% |
| 67 | 99930100 | RELATED SERVICES | \$2,251,795 | \$339,067.80 | \$2,036,238.18 | \$2,375,305.98 | (\$123,510.98) | 90.4% | 105.5% | \$1,541,654.38 | 122.1% |
| 68 | 99990960 | RESEARCH AND ASSESSMENT | \$152,000 | \$1,393.75 | \$127,856.82 | \$129,250.57 | \$22,749.43 | 84.1% | 85.0% | \$128,658.83 | 67.9% |
| 69 | 9320254A | RICHARDSON PARK ELEMENTARY | \$146,794 | \$5,029.02 | \$101,521.48 | \$106,550.50 | \$40,243.50 | 69.2% | 72.6% | \$97,927.00 | 70.2% |
| 70 | 9320260A | RICHEY ELEMENTARY | \$111,259 | \$19,287.75 | \$82,231.56 | \$101,519.31 | \$9,739.69 | 73.9% | 91.2% | \$94,766.06 | 84.9% |
| 71 | 99920110 | SCHOOL BASED INTERVENTION | \$0 | \$94,389.81 | \$16,221.55 | \$110,611.36 | (\$110,611.36) | | | \$959,021.45 | 87.3% |
| 72 | 99970680 | SECURITY / SCHOOL SUPERVISION | \$571,184 | \$85,826.47 | \$485,498.06 | \$571,324.53 | (\$140.53) | 85.0% | 100.0% | \$561,619.47 | 98.3% |
| 73 | 9320248A | SHORTLIDGE ELEMENTARY | \$114,649 | \$4,170.69 | \$88,538.18 | \$92,708.87 | \$21,940.13 | 77.2% | 80.9% | \$82,950.91 | 79.0% |
| 74 | 9320280A | SKYLINE MIDDLE SCHOOL | \$187,117 | \$11,659.77 | \$124,588.62 | \$136,248.39 | \$50,868.61 | 66.6% | 72.8% | \$140,632.08 | 75.2% |
| 75 | 99921050 | SPECIAL EDUCATION | \$1,550,000 | \$94,491.15 | \$1,610,742.98 | \$1,705,234.13 | (\$155,234.13) | 103.9% | 110.0% | \$1,257,050.86 | 98.3% |
| 76 | 99930300 | SPECIAL SERVICES | \$700,000 | \$104,167.00 | \$562,500.00 | \$666,667.00 | \$33,333.00 | 80.4% | 95.2% | \$749,997.00 | 71.4% |
| 77 | 9320282A | STANTON MIDDLE SCHOOL | \$168,022 | \$17,156.72 | \$130,305.13 | \$147,461.85 | \$20,560.15 | 77.6% | 87.8% | \$146,755.13 | 87.2% |
| 78 | 99990410 | STATE PROGRAMS | \$0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | | \$36,000.00 | 100.0% |
| 79 | 99970500 | STRATEGIC PLAN INITIATIVES | \$500,000 | \$8,773.50 | \$371,257.69 | \$380,031.19 | \$119,968.81 | 74.3% | 76.0% | \$308,776.56 | 61.8% |
| 80 | 99970650 | STUDENT SERVICES | \$351,000 | \$44,450.60 | \$225,351.18 | \$269,801.78 | \$81,198.22 | 64.2% | 76.9% | \$314,653.18 | 71.8% |
| 81 | 99980000 | SUMMER SCHOOL | \$55,000 | \$0.00 | \$28,314.65 | \$28,314.65 | \$26,685.35 | 51.5% | 51.5% | \$52,610.55 | 105.2% |
| 82 | 99910100 | SUPERINTENDENT | \$100,000 | \$7,550.73 | \$34,366.12 | \$41,916.85 | \$58,083.15 | 34.4% | 41.9% | \$47,867.32 | 38.0% |
| 83 | 99940810 | TECHNOLOGY - EQUIPMENT AND REPAIR | \$2,319,185 | \$700,631.97 | \$1,210,956.58 | \$1,911,588.55 | \$407,596.45 | 52.2% | 82.4% | \$1,459,437.55 | 56.3% |
| 84 | 99940300 | VOC EDUCATION DIVISION II | \$290,583 | \$4,019.50 | \$73,480.77 | \$77,500.27 | \$213,082.73 | 25.3% | 26.7% | \$124,781.37 | 34.0% |
| 85 | 9320266A | WARNER ELEMENTARY | \$124,651 | \$5,494.77 | \$101,402.06 | \$106,896.83 | \$17,754.17 | 81.3% | 85.8% | \$84,487.90 | 66.4% |

| 21 | OPERATING UNIT | DESCRIPTION | FY18 FINAL BUDGET | ENCUMBRANCE | EXPENDITURE | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | % EXPENDED & ENCUMBERED | FY 2017 EXPENDITURE | FY17 % EXPENDED |
|----|---------------------|---|----------------------|-----------------------|-------------------------|-----------------------------------|------------------------|---------------|----------------------------|-------------------------|--------------------|
| 86 | DIV 32 TOTAL | | \$207,991,508 | \$5,179,873.02 | \$181,575,214.55 | \$186,755,087.57 | \$21,236,420.43 | 87.3% | 89.8% | \$181,935,172.67 | 89.0% |
| 87 | | | | | | | | | | | |
| 88 | | Previous Budget Year Expense (No Major Cap) | | \$224,099.97 | \$6,682,158.44 | \$6,906,258.41 | | | | | |
| 89 | | Previous Budget Year Major Cap Expense | | \$3,831,956.60 | \$9,771,310.64 | \$13,603,267.24 | | | | | |
| 90 | | Total Previous Budget Year Expense | | \$4,056,056.57 | \$16,453,469.08 | \$20,509,525.65 | | | | | |

FEDERAL GRANT SUMMARY

May 31, 2018

FY 2016

| GRANT NAME | FSF APPR | PROJECT ACTIVITY | BUDGET | EXPENDED | ENCUMBERED | BALANCE | END DATE | % OF GRANT EXPENDED |
|---------------------|----------|------------------|--------------|--------------|------------|---------|----------|---------------------|
| TITLE I | 40554 | 000000000008627 | 5,388,195.00 | 5,388,195.00 | | - | 09/30/17 | 100.00% |
| TITLE II | 40114 | 000000000008852 | 1,290,278.00 | 1,290,278.00 | | - | 09/30/17 | 100.00% |
| FY 14 ELL | 40560 | 000000000008631 | 266,092.00 | 266,092.00 | - | - | 09/30/17 | 100.00% |
| FY 14 ELL Immigrant | 40560 | 000000000008630 | 2,802.00 | 2,802.00 | | - | 09/30/17 | 100.00% |
| IDEA B 6-21 | 40564 | 000000000008633 | 4,122,182.00 | 4,122,182.00 | - | - | 09/30/17 | 100.00% |
| IDEA 3-5/619 | 40564 | 000000000008637 | 98,120.00 | 98,120.00 | - | - | 09/30/17 | 100.00% |
| PERKINS | 41015 | 000000000008675 | 415,995.00 | 415,995.00 | | - | 09/30/17 | 100.00% |
| FY 16 BALTZ 1003G | 41076 | 000000000008632 | 448,936.62 | 448,936.62 | - | - | 11/30/17 | 100.00% |

FY 2017

| GRANT NAME | FSF APPR | PROJECT ACTIVITY | BUDGET | EXPENDED | ENCUMBERED | BALANCE | END DATE | % OF GRANT EXPENDED |
|--|----------|------------------|--------------|--------------|------------|------------|----------|---------------------|
| TITLE I | 40554 | 0000000009921 | 5,639,178.00 | 5,333,753.87 | 305,424.13 | - | 11/30/18 | 100.00% |
| TITLE II | 40114 | 0000000009917 | 1,256,200.00 | 1,169,748.39 | 72,727.45 | 13,724.16 | 11/30/18 | 98.91% |
| ELL | 40560 | 0000000009924 | 245,595.00 | 212,445.06 | 14,960.62 | 18,189.32 | 11/30/18 | 92.59% |
| ELL Immigrant | 40560 | 0000000009927 | 3,710.00 | 3,710.00 | | - | 11/30/18 | 100.00% |
| IDEA B 6-21 | 40564 | 0000000009902 | 4,277,530.00 | 4,253,912.45 | - | 23,617.55 | 11/30/18 | 99.45% |
| IDEA 3-5/619 | 40564 | 0000000009912 | 98,528.00 | 98,528.00 | - | - | 11/30/18 | 100.00% |
| PERKINS | 41015 | 0000000010232 | 407,243.86 | 407,243.86 | | - | 11/30/17 | 100.00% |
| 21st Century - SMART ACADEMY | 40240 | 0000000009321 | 250,000.00 | 240,217.71 | | 9,782.29 | 11/30/17 | 96.09% |
| FY 17 BALTZ 1003G | 41076 | 0000000009708 | 441,125.42 | 230,999.32 | 7,290.00 | 202,836.10 | 08/30/20 | 54.02% |
| RPES TITLE I FOCUS | 40554 | 0000000009613 | 100,000.00 | 100,000.00 | - | - | 11/30/17 | 100.00% |
| AIMS FOCUS PLUS | 40554 | 0000000009732 | 200,000.00 | 200,000.00 | | - | 11/30/17 | 100.00% |
| Title I SIG 1003(g) Highlands (year 1) | 41076 | 0000000009227 | 410,401.44 | 406,702.89 | - | 3,698.55 | 11/30/17 | 99.10% |
| Title I SIG 1003(g) Highlands (year 2) | 41076 | 0000000010260 | 410,401.44 | 141,599.78 | - | 268,801.66 | 08/30/20 | 34.50% |
| WIOA Youth Grant | 41046 | 0000000009650 | 142,829.00 | 102,635.34 | | 40,193.66 | 06/30/17 | 71.86% |
| Adult Basic Ed (ABE) | 40568 | 0000000010210 | 2,034.00 | 2,034.00 | - | - | 09/30/18 | 100.00% |
| Perkins - McKean Environment & Natu | 41015 | 0000000010293 | 11,638.31 | 11,638.31 | - | - | 09/30/17 | 100.00% |
| Perkins - Conrad - Nurse Assistant | 41015 | 0000000010328 | 19,664.64 | 19,664.64 | - | - | 02/28/18 | 100.00% |
| Perkins - McKean Mfg Engineering Te | 41015 | 0000000010329 | 10,000.00 | 10,000.00 | - | - | 09/30/17 | 100.00% |
| Perkins - McKean Teacher Academy | 41015 | 0000000010330 | 12,225.25 | 12,087.26 | - | 137.99 | 02/28/18 | 98.87% |

FEDERAL GRANT SUMMARY

May 31, 2018

FY 2018

| GRANT NAME | FSF APPR | PROJECT ACTIVITY | BUDGET | EXPENDED | ENCUMBERED | BALANCE | END DATE | % OF GRANT EXPENDED |
|---|----------|------------------|--------------|--------------|------------|--------------|----------|---------------------|
| TITLE I | 40554 | 000000000011256 | 6,509,950.00 | 3,737,421.26 | 105,835.12 | 2,666,693.62 | 11/30/19 | 59.04% |
| TITLE II | 40114 | 000000000011475 | 1,180,867.00 | 419,907.98 | 239,126.32 | 521,832.70 | 11/30/19 | 55.81% |
| ELL | 40560 | 000000000011275 | 219,281.00 | - | 39,741.51 | 179,539.49 | 11/30/19 | 18.12% |
| ELL Immigrant | 40560 | 000000000011270 | 3,228.00 | 890.02 | 45.51 | 2,292.47 | 11/30/19 | 28.98% |
| IDEA B 6-21 | 40564 | 000000000011285 | 4,312,804.00 | 2,679,258.32 | 646,184.18 | 987,361.50 | 11/30/19 | 77.11% |
| IDEA 3-5/619 | 40564 | 000000000011324 | 98,531.00 | 59,117.53 | 1,389.13 | 38,024.34 | 11/30/19 | 61.41% |
| PERKINS | 41015 | 0000000000011486 | 414,649.00 | 214,074.45 | 75,409.88 | 125,164.67 | 11/30/18 | 69.81% |
| TITLE IV | 40342 | 000000000011342 | 239,032.00 | 137,828.38 | 3,361.98 | 97,841.64 | 11/30/19 | 59.07% |
| 21st Century - SMART ACADEMY (Summer) | 40240 | 000000000010626 | 62,500.00 | 62,500.00 | - | - | 09/30/17 | 100.00% |
| 21st Century - SMART ACADEMY (year 3) | 40240 | 000000000010639 | 187,500.00 | 80,257.26 | 63,044.45 | 44,198.29 | 09/30/18 | 76.43% |
| WIOA Youth Grant | 41046 | 000000000010556 | 142,829.00 | 129,701.38 | - | 13,127.62 | 06/30/18 | 90.81% |
| RPES TITLE I FOCUS | 40554 | 000000000011134 | 100,000.00 | 83,648.08 | 6,598.93 | 9,752.99 | 11/30/18 | 90.25% |
| Priority - Highlands | 40554 | 000000000011072 | 366,000.00 | 329,019.24 | 15,283.14 | 21,697.62 | 11/30/18 | 94.07% |
| Priority - Shortlidge | 40554 | 000000000011073 | 366,000.00 | 345,328.96 | 20,671.04 | - | 11/30/18 | 100.00% |
| Priority - Warner | 40554 | 000000000011074 | 366,000.00 | 328,105.01 | 26,417.39 | 11,477.60 | 11/30/18 | 96.86% |
| Perkins AIHS Academy of Business Information Management | 41015 | 000000000011866 | 12,000.00 | | | 12,000.00 | 11/30/18 | 0.00% |
| Perkins AIHS K-12 Teacher Academy | 41015 | 000000000011867 | 5,000.00 | | | 5,000.00 | 11/30/18 | 0.00% |
| Perkins Conrad Computer Science | 41015 | 000000000011868 | 5,000.00 | 2,020.05 | | 2,979.95 | 11/30/18 | 40.40% |
| Perkins McKean Early Childhood Education | 41015 | 000000000011869 | 11,000.00 | | | 11,000.00 | 11/30/18 | 0.00% |
| Perkins McKean Environmental and Natural Resource | 41015 | 000000000011870 | 12,000.00 | | | 12,000.00 | 11/30/18 | 0.00% |
| Nutrition Equipment Grant - Highlands | 40411 | 0000000000112004 | 15,375.20 | | 15,375.20 | - | 08/30/19 | 100.00% |
| Nutrition Equipment Grant - AIHS | 40411 | 0000000000112007 | 14,416.92 | | 14,416.92 | - | 08/30/19 | 100.00% |
| Nutrition Equipment Grant - AIMS | 40411 | 0000000000112008 | 9,249.68 | | 9,249.68 | - | 08/30/19 | 100.00% |
| Nutrition Equipment Grant - Stanton | 40411 | 0000000000112009 | 9,249.68 | | 9,249.68 | - | 08/30/19 | 100.00% |
| Nutrition Equipment Grant - Wilmington Campus | 40411 | 0000000000112010 | 4,000.25 | 4,000.25 | - | - | 08/30/19 | 100.00% |
| 21st Century - SMART ACADEMY (year 4) | 40240 | 000000000012346 | 250,000.00 | | | 250,000.00 | 09/30/19 | 0.00% |

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 32 Other Tuition Programs
 May 31, 2018

REVENUES

| SOURCE | FY18 FINAL BUDGET | ACTUAL | DIFFERENCE | % ACTUAL TO BUDGET | FY17 ACTUAL | FY17% ACTUAL TO BUDGET |
|---|----------------------|----------------------|-------------------|--------------------|----------------------|------------------------|
| Local Revenue Funds (includes opening balances, tuition tax, interest, senior tax rebate) | 29,475,052.00 | 30,082,935.00 | 607,883.00 | 102.06% | 26,483,595.00 | 103.19% |
| Tuition Billing | 1,552,654.00 | 910,987.00 | (641,667.00) | 58.67% | 1,522,210.00 | 78.97% |
| State Revenue | 2,251,339.00 | 2,665,139.00 | 413,800.00 | 118.38% | 804,246.00 | 64.31% |
| TOTAL Local Revenue | 33,279,045.00 | 33,659,061.00 | 380,016.00 | 101.14% | 28,810,051.00 | 99.89% |

| OPERATING UNIT | DESCRIPTION | FY18 FINAL BUDGET | ENCUMBRANCE | EXPENDITURE | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | % EXPENDED & ENCUMBERED | FY 2017 EXPENDITURE | FY17 % EXPENDED |
|----------------|--------------------------------|---------------------|---------------------|---------------------|-----------------------------|---------------------|--------------|-------------------------|---------------------|-----------------|
| 99990800 | CONSORTIUM | 338,075.00 | \$0.00 | \$319,321.71 | 319,321.71 | 18,753.29 | 94.5% | 94.5% | 317,775.74 | 97.5% |
| 9320530A | FIRST STATE SCHOOL | 1,473,209.00 | \$395,895.00 | \$986,958.35 | 1,382,853.35 | 90,355.65 | 67.0% | 93.9% | 1,111,408.91 | 71.1% |
| 99920300 | OFFICE OF ELL | 4,307,054.00 | \$30,562.99 | \$2,591,043.96 | 2,621,606.95 | 1,685,447.05 | 60.2% | 60.9% | 2,905,100.43 | 73.9% |
| 99990700 | UNIQUE ALTERNATIVE/OTHER STATE | 3,216,914.00 | \$873,739.00 | \$2,431,150.01 | 3,304,889.01 | (87,975.01) | 75.6% | 102.7% | 518,316.29 | 48.3% |
| | TOTAL | 9,335,252.00 | 1,300,196.99 | 6,328,474.03 | 7,628,671.02 | 1,706,580.98 | 67.8% | 81.7% | 4,852,601.37 | 70.4% |

MINOR CAPITAL IMPROVEMENT

| OPERATING UNIT | DESCRIPTION | FY18 FINAL BUDGET | ENCUMBRANCE | EXPENDITURE | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | % EXPENDED & ENCUMBERED | FY 2017 EXPENDITURE | FY17 % EXPENDED |
|----------------|----------------------------|-------------------|--------------|--------------|-----------------------------|-------------------|------------|-------------------------|---------------------|-----------------|
| 99970200 | MINOR CAPITAL IMPROVEMENT* | 2,555,848.00 | \$434,354.41 | \$371,257.69 | 805,612.10 | 1,750,235.90 | 14.5% | 31.5% | 214,743.27 | 8.4% |

DEBT SERVICE

| OPERATING UNIT | DESCRIPTION | FY18 FINAL BUDGET | ENCUMBRANCE | EXPENDITURE | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | % EXPENDED & ENCUMBERED | FY 2017 EXPENDITURE | FY17 % EXPENDED |
|----------------|---------------|-------------------|-------------|----------------|-----------------------------|-------------------|------------|-------------------------|---------------------|-----------------|
| 99970000 | DEBT SERVICE^ | 10,612,923.00 | \$0.00 | \$9,741,582.66 | 9,741,582.66 | 871,340.34 | 91.8% | 91.8% | 10,001,153.07 | 94.2% |

^Board Approved Budget for Debt Service is calculated on payments due through October of the next fiscal year to insure sufficient available funds to make payment.

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 54 Meadowood
May 31, 2018

| OPERATING UNIT | DESCRIPTION | FY18 FINAL BUDGET | ENCUMBRANCE | EXPENDITURE | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | % EXPENDED & ENCUMBERED | FY 2017 EXPENDITURE | FY17 % EXPENDED |
|---------------------|------------------------------------|---------------------|---------------------|------------------------|-----------------------------|-----------------------|--------------|-------------------------|------------------------|-----------------|
| 99940100 | CONTINGENCY | \$398,663 | \$0.00 | \$0.00 | \$0.00 | \$398,663.00 | 0.0% | 0.0% | \$0.00 | 0.0% |
| 99900300 | DISTRICT WIDE SERVICES | \$245,000 | \$93,419.16 | \$76,803.10 | \$170,222.26 | \$74,777.74 | 31.3% | 69.5% | \$200,656.32 | 81.4% |
| 99940200 | DIVISION I SALARIES - TITLE 14 | \$5,880,473 | \$0.00 | \$5,284,079.61 | \$5,284,079.61 | \$596,393.39 | 89.9% | 89.9% | \$5,423,953.51 | 89.6% |
| 99940400 | LOCAL SALARY & BENEFITS | \$3,807,392 | \$0.00 | \$3,161,601.53 | \$3,161,601.53 | \$645,790.47 | 83.0% | 83.0% | \$3,260,563.77 | 81.4% |
| 9320516A | MEADOWOOD INSTRUCTIONAL BUDGET | \$279,327 | \$46,109.32 | \$156,807.63 | \$202,916.95 | \$76,410.05 | 56.1% | 72.6% | \$194,535.25 | 69.6% |
| 99960400 | MEADOWOOD TRANSPORTATION | \$1,432,670 | \$44,237.94 | \$1,160,346.46 | \$1,204,584.40 | \$228,085.60 | 81.0% | 84.1% | \$1,255,967.99 | 90.4% |
| 99960200 | OPERATIONS / UTILITIES | \$185,909 | \$64,676.09 | \$97,140.81 | \$48,624.31 | \$24,092.10 | 52.3% | 87.0% | \$35,209.15 | 18.0% |
| 99930100 | RELATED SERVICES | \$1,216,597 | \$317,408.25 | \$356,093.75 | \$673,502.00 | \$543,095.00 | 29.3% | 55.4% | \$612,473.63 | 70.7% |
| 9998000 | SUMMER SCHOOL | \$25,500 | \$0.00 | \$25,500.00 | \$25,500.00 | \$0.00 | 100.0% | 100.0% | \$23,400.00 | 93.6% |
| | UNASSIGNED OPERATING UNIT EXPENSE* | \$0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.0% | 0.0% | \$7,294.00 | 0.0% |
| 99940300 | VOCATIONAL EDUCATION | \$7,500 | \$0.00 | \$0.00 | \$0.00 | \$7,500.00 | 0.0% | 0.0% | \$322.02 | 4.3% |
| DIV 54 TOTAL | | \$13,479,031 | \$565,850.76 | \$10,318,372.89 | \$10,771,031.06 | \$2,594,807.35 | 76.6% | 80.7% | \$11,014,375.64 | 81.9% |
| | Previous Budget Year Expenses | | \$0.00 | \$497,340.94 | \$497,340.94 | | | | | |

RED CLAY CONSOLIDATED SCHOOL DISTRICT
EXPENDITURE REPORT - DIV 58 Richardson Park Learning Center and The Central School
May 31, 2018

| OPERATING UNIT | DESCRIPTION | FY18 FINAL BUDGET | ENCUMBRANCE | EXPENDITURE | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | % EXPENDED & ENCUMBERED | FY 2017 EXPENDITURE | FY17 % EXPENDED |
|---------------------|------------------------------------|---------------------|---------------------|-----------------------|-----------------------------|-----------------------|--------------|-------------------------|-----------------------|-----------------|
| 99940100 | CONTINGENCY | \$220,005 | \$0.00 | \$0.00 | \$0.00 | \$220,005.00 | 0.0% | 0.0% | \$0.00 | 0.0% |
| 99900300 | DISTRICT WIDE SERVICES | \$225,000 | \$39,864.12 | \$165,823.82 | \$205,687.94 | \$19,312.06 | 73.7% | 91.4% | \$136,278.82 | 85.7% |
| 99940200 | DIVISION I SALARIES - TITLE 14 | \$4,722,502 | \$0.00 | \$4,350,310.26 | \$4,350,310.26 | \$372,191.74 | 92.1% | 92.1% | \$3,540,653.78 | 87.8% |
| 99940400 | LOCAL SALARY & BENEFITS | \$3,739,675 | \$0.00 | \$2,924,204.45 | \$2,924,204.45 | \$815,470.55 | 78.2% | 78.2% | \$3,041,555.49 | 83.9% |
| 99930100 | RELATED SERVICES | \$985,463 | \$399,977.34 | \$585,254.06 | \$985,231.40 | \$231.60 | 59.4% | 100.0% | \$301,124.84 | 43.6% |
| 9320526A | RICHARDSON PARK LEARNING CENTER | \$164,263 | \$13,856.36 | \$151,052.34 | \$164,908.70 | (\$645.70) | 92.0% | 100.4% | \$144,409.68 | 87.9% |
| 9998000 | SUMMER SCHOOL | \$30,000 | \$0.00 | \$16,500.00 | \$16,500.00 | \$13,500.00 | 55.0% | 55.0% | \$27,000.00 | 90.0% |
| 99960400 | TRANSPORTATION | \$768,059 | \$26,110.39 | \$756,799.75 | \$782,910.14 | (\$14,851.14) | 98.5% | 101.9% | \$549,540.63 | 69.0% |
| | UNASSIGNED OPERATING UNIT EXPENSE* | \$0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.0% | 0.0% | \$35.06 | 0.0% |
| 99960200 | UTILITIES | \$121,000 | \$16,035.15 | \$128,242.86 | \$144,278.01 | (\$23,278.01) | 106.0% | 119.2% | \$94,219.80 | 93.4% |
| 99940300 | VOCATIONAL EDUCATION | \$0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | #DIV/0! | #DIV/0! | \$0.00 | #DIV/0! |
| DIV 58 TOTAL | | \$10,975,967 | \$495,843.36 | \$9,078,187.54 | \$9,574,030.90 | \$1,401,936.10 | 82.7% | 87.2% | \$7,834,818.10 | 79.8% |
| | Previous Budget Year Expenses | | \$0.00 | \$401,650.59 | \$401,650.59 | | | | | |

Operating Unit 99900300 Expenditures

FY 2018: July 2017 through May 2018

| Program Code | Program Description | FY18 FINAL BUDGET | ENCUMBRANCE | EXPENDITURE | TOTAL ENCUMBERED & EXPENDED | REMAINING BALANCE | % EXPENDED | EXPENDED & ENCUMBERED | FY 2017 EXPENDITURE | FY17 % EXPENDED |
|--------------|--------------------------------|----------------------|---------------|-----------------|-----------------------------------|----------------------|---------------|-----------------------------|------------------------|--------------------|
| 93203 | AI Dupont High School Gate | \$ 17,000 | \$ - | \$ 15,249.78 | \$ 15,250 | \$ 1,750 | 89.7% | 89.7% | \$ 28,932 | 170.19% |
| 99702 | Audits | \$ 25,000 | \$ - | \$ 11,456.33 | \$ 11,456 | \$ 13,544 | 45.8% | 45.8% | \$ 1,315 | 5.26% |
| 93222 | Conrad School - Expansion Year | \$ - | \$ - | \$ 6,599.81 | \$ 6,600 | \$ (6,600) | #DIV/0! | | \$ 15,887 | #DIV/0! |
| 95411 | Copy Center | \$ - | \$ 6,497.48 | \$ 5,582.75 | \$ 12,080 | \$ (12,080) | 0.0% | 0.0% | \$ 1,461 | 0.00% |
| 98909 | Data Service Center | \$ 620,141 | \$ - | \$ 610,865.00 | \$ 610,865 | \$ 9,276 | 98.5% | 98.5% | \$ 613,812 | 97.00% |
| 93202 | Dickinson High School Gate | \$ 66,000 | \$ - | \$ 1,890.72 | \$ 1,891 | \$ 64,109 | 2.9% | 2.9% | \$ 39,100 | 59.24% |
| 99524 | Insurance | \$ 390,000 | \$ - | \$ 307,656.40 | \$ 307,656 | \$ 82,344 | 78.9% | 78.9% | \$ 333,172 | 97.99% |
| 99999 | Miscellaneous | \$ 50,000 | \$ - | \$ 63,287.34 | \$ 63,287 | \$ (13,287) | 126.6% | 126.6% | \$ 25,502 | 51.00% |
| 95273 | Odyssey of the Mind | \$ - | \$ - | \$ 57,461.74 | \$ 57,462 | \$ (57,462) | 0.0% | 0.0% | \$ 26,310 | 0.00% |
| 95451 | Postage | \$ 15,000 | \$ - | \$ (13,511.21) | \$ (13,511) | \$ 28,511 | -90.1% | -90.1% | \$ (16,925) | -67.70% |
| 95000 | Prior Year Payables | \$ 1,050,000 | \$ 393,108.92 | \$ 143,848.49 | \$ 536,957 | \$ 513,043 | 13.7% | 51.1% | \$ 26,078 | 40.12% |
| 95228 | Substitutes | \$ 1,859,811 | \$ 161,553.78 | \$ 1,468,361.47 | \$ 1,629,915 | \$ 229,896 | 79.0% | 87.6% | \$ 1,776,093 | 105.05% |
| 93224 | Thomas Mckean High School Gate | \$ 17,000 | \$ - | \$ 1,293.39 | \$ 1,293 | \$ 15,707 | 7.6% | 7.6% | \$ 13,854 | 81.49% |
| | Total | \$ 4,109,952 | \$ 561,160.18 | \$ 2,680,042.01 | \$ 3,241,202 | \$ 868,750 | 65.2% | 78.9% | \$ 2,884,590 | 98.50% |