

Caesar Rodney



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

Monthly Financial Report

July 2023

| Caessar Rodney School District | | | | | | |
|--|-----------------------|-------------------|---------------------|-------------|---------------|-----------------------|
| Operating Unit Expenditure Summary as of 7/31/2023 | | | | | | |
| Division - 10 & 11 Caesar Rodney School District | | | | | | |
| Salaries 7.7% | Operations 8.5% | Federal 83.3% | | | | |
| Operating Unit | Budget Amount | Encumbered Amount | Expended Amount | Pct Exp | Pct Obligated | Balance |
| Schools | | | | | | |
| Allen Frear Elementary School | 47,530.00 | 24,961.04 | 822.68 | 1.7% | 54.2% | 21,746.28 |
| Mcilvaine (J. Ralph) Early Chi | 46,060.00 | 5,643.84 | 35.00 | 0.1% | 12.3% | 40,381.16 |
| Major George S. Welch Es | 44,100.00 | - | - | 0.0% | 0.0% | 44,100.00 |
| Magnolia Middle School | 111,720.00 | 38,992.15 | 6.81 | 0.0% | 34.9% | 72,721.04 |
| Kent Elementary Iic | 9,310.00 | 1,556.64 | - | 0.0% | 16.7% | 7,753.36 |
| Nellie Hughes Stokes Es | 33,810.00 | 8,069.28 | 3,201.63 | 9.5% | 33.3% | 22,539.09 |
| Star Hill Elementary School | 30,380.00 | 6,504.84 | 267.43 | 0.9% | 22.3% | 23,607.73 |
| W. B. Simpson Es | 49,000.00 | 11,396.94 | 1,416.88 | 2.9% | 26.2% | 36,186.18 |
| F. Niel Postlethwait Ms | 123,480.00 | 27,705.50 | - | 0.0% | 22.4% | 95,774.50 |
| W. Reily Brown Es | 45,080.00 | 14,096.48 | 7,413.12 | 16.4% | 47.7% | 23,570.40 |
| David E. Robinson ES | 40,670.00 | 10,439.16 | - | 0.0% | 25.7% | 30,230.84 |
| Fred Fifer Middle School | 147,490.00 | 63,969.28 | 153.70 | 0.1% | 43.5% | 83,367.02 |
| Caesar Rodney High School | 710,990.00 | 100,918.44 | 20,452.10 | 2.9% | 17.1% | 589,619.46 |
| Dover Air Force Base Ms | 71,540.00 | - | - | 0.0% | 0.0% | 71,540.00 |
| JS Charlton School | 235,200.00 | 25,013.62 | 3,467.82 | 1.5% | 12.1% | 206,718.56 |
| District Level | | | | | | |
| Board Of Ed/District Expenses | 25,200.00 | - | 27.37 | 0.1% | 0.1% | 25,172.63 |
| District Expenditures | 540,000.00 | 79,970.84 | 97,790.34 | 18.1% | 32.9% | 362,238.82 |
| District Office | 940,000.00 | 10,000.00 | 12,383.84 | 1.3% | 2.4% | 917,616.16 |
| District Operations (Charlton) | 3,487,750.00 | 112,609.63 | 73,893.41 | 2.1% | 5.3% | 3,301,246.96 |
| Superintendent | 31,500.00 | - | - | 0.0% | 0.0% | 31,500.00 |
| Curriculum/Instruction | 789,000.00 | 173,758.78 | 152,235.21 | 19.3% | 41.3% | 463,006.01 |
| Technology (Instructional) | 946,500.00 | 54,756.56 | 6,309.02 | 0.7% | 6.5% | 885,434.42 |
| Technology (Maintenance) | 177,000.00 | - | 5,857.56 | 3.3% | 3.3% | 171,142.44 |
| Special School Tuition Payment | 800,000.00 | - | 8,562.63 | 1.1% | 1.1% | 791,437.37 |
| Special Services CR | 2,031,000.00 | 87,024.60 | 40,610.97 | 2.0% | 6.3% | 1,903,364.43 |
| Maintenance | 914,400.00 | 8,056.08 | 78,671.02 | 8.6% | 9.5% | 827,672.90 |
| Operations/Utilities | 1,742,000.00 | 48,496.30 | 33,937.81 | 1.9% | 4.7% | 1,659,565.89 |
| Local Transportation | 1,434,000.00 | 22,064.76 | 55,469.13 | 3.9% | 5.4% | 1,356,466.11 |
| State Transportation CR | 6,100,000.00 | - | 118,011.13 | 1.9% | 1.9% | 5,981,988.87 |
| Personnel/Hr | 100,800.00 | - | 958.12 | 1.0% | 1.0% | 99,841.88 |
| Child Nutrition | 7,096,500.00 | - | 487,982.60 | 6.9% | 6.9% | 6,608,517.40 |
| Salaries | | | | | | |
| State Salaries CR | 58,159,600.00 | - | 4,423,356.18 | 7.6% | 7.6% | 53,736,243.82 |
| State Salaries Charlton | 11,539,000.00 | - | 837,420.91 | 7.3% | 7.3% | 10,701,579.09 |
| Local Salaries CR | 23,171,000.00 | - | 1,751,423.56 | 7.6% | 7.6% | 21,419,576.44 |
| Tuition Salaries CR | 1,769,000.00 | - | 77,233.02 | 4.4% | 4.4% | 1,691,766.98 |
| Tuition Salaries Charlton | 4,675,000.00 | - | 281,082.69 | 6.0% | 6.0% | 4,393,917.31 |
| Dover Air Force Base | | | | | | |
| Base Salaries | 6,664,000.00 | - | 486,827.08 | 7.3% | 7.3% | 6,177,172.92 |
| Base Operations | 1,294,360.00 | - | - | 0.0% | 0.0% | 1,294,360.00 |
| Base Indirect Other Schools | 3,000,000.00 | - | 532,265.47 | 17.7% | 17.7% | 2,467,734.53 |
| Other Funds | | | | | | |
| Major Capital Improvements | - | - | - | 0.0% | 0.0% | - |
| Minor Capital Improvements | 1,186,500.00 | - | - | 0.0% | 0.0% | 1,186,500.00 |
| Other District Programs | 549,777.00 | - | - | 0.0% | 0.0% | 549,777.00 |
| Vocational Education | 205,000.00 | - | - | 0.0% | 0.0% | 205,000.00 |
| Debt Service | 2,115,200.00 | - | - | 0.0% | 0.0% | 2,115,200.00 |
| Alternative School | - | - | - | 0.0% | 0.0% | - |
| Federal Funds | | | | | | |
| Title I | 3,371,840.00 | - | - | 0.0% | 0.0% | 3,371,840.00 |
| Title III | 50,517.00 | - | - | 0.0% | 0.0% | 50,517.00 |
| IDEA | 2,158,358.00 | - | 23,000.00 | 1.1% | 1.1% | 2,135,358.00 |
| Perkins | 191,486.00 | - | - | 0.0% | 0.0% | 191,486.00 |
| Total Expenditure Budget | 149,002,648.00 | 936,004.76 | 9,622,546.24 | 6.5% | 7.1% | 138,444,097.00 |
| Unbudgeted Items | | | | | | |
| Competitive State Grants | 1,768,600.00 | - | 3,467.82 | 0.2% | 0.2% | 1,765,132.18 |
| Opport. Grant - Mental Health & Reading | - | - | - | 0.0% | 0.0% | - |
| Supplemental ESSER Grants | 467,557.00 | - | 467,557.00 | 100.0% | 100.0% | - |
| ESSER I | 1,961,593.00 | - | 1,961,593.00 | 100.0% | 100.0% | - |
| ESSER II | 8,238,657.00 | - | 8,237,063.55 | 100.0% | 100.0% | 1,593.45 |
| ESSER III | 18,648,699.85 | 832,888.36 | 10,989,613.08 | 58.9% | 63.4% | 6,826,198.41 |
| Prior Year Federal Grants | 5,705,800.00 | 171,985.72 | 4,758,011.01 | 83.4% | 86.4% | 775,803.27 |
| Previous Budget Year Expenses in CY | | 3,980,753.30 | 3,134,244.38 | | | |

Caesar Rodney School District Financial Report - Revenue
As of July 31, 2023

| | Budget | Received | Anticipated Receipts | Percent Received |
|------------------------------|----------------------|----------------------|----------------------|------------------|
| STATE FUNDS | | | | |
| Formula Salaries & OEC's | 59,259,600.00 | 51,936,746.07 | 7,322,853.93 | 87.6% |
| Cafeteria Salaries | 1,081,200.00 | 1,080,457.00 | 743.00 | 99.9% |
| Division II, AOC | 1,500,000.00 | 313,227.00 | 1,186,773.00 | 20.9% |
| Division II, AOC - Voc | 121,000.00 | 90,922.00 | 30,078.00 | 75.1% |
| Division II, Energy | 1,080,000.00 | 1,156,688.00 | 0.00 | 107.1% |
| Division III, Equalization | 10,900,000.00 | 9,731,632.00 | 1,168,368.00 | 89.3% |
| State Transportation | 6,282,000.00 | 3,149,991.00 | 3,132,009.00 | 50.1% |
| Related Services | 140,000.00 | 128,718.00 | 11,282.00 | 91.9% |
| Drivers Ed. | 34,000.00 | 31,042.00 | 2,958.00 | 91.3% |
| Unique Alternative | 585,000.00 | 288,259.00 | 296,741.00 | 49.3% |
| Professional Development | 88,000.00 | 89,023.00 | 0.00 | 101.2% |
| Minor Capital Improvements | 711,900.00 | 0.00 | 711,900.00 | 0.0% |
| Americanization | 14,500.00 | 14,500.00 | 0.00 | 100.0% |
| Dover AFB Budget | 11,074,000.00 | 0.00 | 11,074,000.00 | 0.0% |
| Educational Sustainment Fund | 1,500,000.00 | 1,392,904.00 | 107,096.00 | 92.9% |
| Technology Block Grant | 207,000.00 | 186,416.00 | 20,584.00 | 90.1% |
| Other State Revenue | 1,350,000.00 | 2,152,432.60 | 0.00 | 159.4% |
| Total State Funds | 95,928,200.00 | 71,742,957.67 | 24,185,242.33 | 74.8% |
| LOCAL FUNDS | | | | |
| Current Expense Tax Receipts | 9,001,400.00 | 0.00 | 9,001,400.00 | 0.0% |
| Debt Service Tax Receipts | 1,784,600.00 | 0.00 | 1,784,600.00 | 0.0% |
| Debt Service - Impact Fee | 300,000.00 | 0.00 | 300,000.00 | 0.0% |
| Tuition Tax Receipts | 5,825,300.00 | 0.00 | 5,825,300.00 | 0.0% |
| Minor Capital Tax Receipts | 474,600.00 | 0.00 | 474,600.00 | 0.0% |
| Technology Maintenance Match | 228,400.00 | 0.00 | 228,400.00 | 0.0% |
| Interest | 226,000.00 | 77,354.18 | 148,645.82 | 34.2% |
| Athletics | 30,000.00 | 760.75 | 29,239.25 | 2.5% |
| CSCR | 25,000.00 | 0.00 | 25,000.00 | 0.0% |
| Indirect Costs | 235,000.00 | 797,023.82 | 0.00 | 339.2% |
| Cafeteria | 3,120,400.00 | 130,103.42 | 2,990,296.58 | 4.2% |
| Other Match Tax Receipts | 1,109,600.00 | 0.00 | 1,109,600.00 | 0.0% |
| Charter | -429,600.00 | 0.00 | -429,600.00 | 0.0% |
| Choice | 451,900.00 | 0.00 | 451,900.00 | 0.0% |
| Other Local Revenue | 3,210,000.00 | 36,711.34 | 3,173,288.66 | 1.1% |
| Total Local Funds | 25,592,600.00 | 1,041,953.51 | 24,550,646.49 | 4.1% |

Caesar Rodney School District Financial Report - Revenue
As of July 31, 2023

| | Budget | Received | Anticipated Receipts | Percent Received |
|------------------------------|-----------------------|----------------------|----------------------|------------------|
| FEDERAL FUNDS | | | | |
| IDEA Part B | 2,158,358.00 | 0.00 | 2,158,358.00 | 0.0% |
| Title I | 2,554,523.00 | 0.00 | 2,554,523.00 | 0.0% |
| Title II | 503,709.00 | 0.00 | 503,709.00 | 0.0% |
| Title III | 50,517.00 | 0.00 | 50,517.00 | 0.0% |
| Perkins | 191,486.00 | 0.00 | 191,486.00 | 0.0% |
| Other Federal Revenue | 313,608.00 | 0.00 | 313,608.00 | 0.0% |
| Total Federal Funds | 5,772,201.00 | 0.00 | 5,772,201.00 | 0.0% |
| Grand Total All Funds | 127,293,001.00 | 72,784,911.18 | 54,508,089.82 | 57.2% |

John S Charlton School Financial Report - Revenue
As of July 31, 2023

| | Budget | Received | Anticipated Receipts | Percent Received |
|------------------------------|----------------------|----------------------|-----------------------------|-------------------------|
| STATE FUNDS | | | | |
| Formula Salaries & OEC's | 11,539,000.00 | 9,993,749.46 | 1,545,250.54 | 86.6% |
| Division II, AOC | 286,000.00 | 26,478.00 | 259,522.00 | 9.3% |
| Division II, AOC - Voc | 30,000.00 | 22,569.00 | 7,431.00 | 75.2% |
| Division II, Energy | 155,000.00 | 232,232.00 | 0.00 | 149.8% |
| Division III, Equalization | 1,940,000.00 | 1,748,878.00 | 191,122.00 | 90.1% |
| State Transportation | 1,686,000.00 | 775,513.00 | 910,487.00 | 46.0% |
| Minor Capital Improvements | 40,000.00 | 0.00 | 40,000.00 | 0.0% |
| Total State Funds | 15,676,000.00 | 12,799,419.46 | 2,876,580.54 | 81.6% |
| LOCAL FUNDS | | | | |
| Interest | 0.00 | 7,445.51 | 0.00 | 0.0% |
| CSCR | 5,000.00 | 0.00 | 5,000.00 | 0.0% |
| Total Local Funds | 5,000.00 | 7,445.51 | 0.00 | 148.9% |
| Grand Total All Funds | 15,681,000.00 | 12,806,864.97 | 2,874,135.03 | 81.7% |



Caesar Rodney School District
 Elementary and Secondary School Emergency Relief (ESSER) Funds
 Approved Budget – ESSER II
 July 2023

Obligation Date: 09/30/2023; Liquidation Date: 11/30/2023

| Focus Area and Description | Approved Budget | Amount Encumbered | Amount Expended | Remaining Budget |
|--|------------------|-------------------|------------------|------------------|
| (3) Providing Principals with supplies necessary to address the needs of their individual schools (remote materials, additional materials to reduce sharing, etc.), including the purchase of evidence-based curriculum with online components to support remote instruction. | 2,187,000 | - | 1,577,171 | 609,829 |
| (4) Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including partial funding for additional Visiting Teacher and related resources, and additional therapists to address remote needs. | 235,000 | - | 782,905 | (547,905) |
| (7) Antibacterial hand washing supplies and stations, cleaning and disinfecting supplies, protective partitions and barriers, masks, face shields, gloves, air purifiers, nursing and isolation room supplies, etc. | 500,000 | - | 264,391 | 235,609 |
| (8) Purchases software licenses to ensure secure remote learning environment and secure digital signatures. | 20,522 | - | 20,699 | (177) |
| (9) Technology costs related to connectivity, Chromebooks and replacement parts, and additional technology supports. | 556,700 | - | 556,710 | (10) |
| (10) Providing mental health services and supports by funding additional Mental Health Counselor. | 80,000 | - | 182,400 | (102,400) |
| (11) and (12) Supplies and services to fill gaps for supplemental learning (summer and after school programs, delivered via remote and in-person instruction) and addressing learning loss, including McKinney Vento, ELL, and low income students. Costs also include salaries, other-employment costs, and transportation. Also includes budget for six additional math coaches. | 1,606,722 | - | 1,008,931 | 597,791 |
| (14) HVAC and air-quality improvements | 500,000 | - | 488,316 | 11,684 |
| (15) Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employee existing staff of the local educational agency. Included additional hours for contact tracing, mail and courier expenditures, additional transportation contractors and in-house hours to assist with routes for proper social distancing, and transportation requests such as air conditioning on buses to assist with summer transportation and GPS to assist with varying routes. | 1,670,000 | - | 2,558,517 | (888,517) |
| (12) Indirect Cost – May be used to support needs not included in the allowable grant guidance, such as supporting our athletic and performing arts programs | 882,713 | - | 797,024 | 85,689 |
| | 8,238,657 | - | 8,237,063 | 1,594 |



Caesar Rodney School District
 Elementary and Secondary School Emergency Relief (ESSER) Funds
 Approved Budget – ESSER III
 July 2023

Obligation Date: 09/30/2024; Liquidation Date: 11/30/2024

| Focus Area and Description | Approved Budget | Amount Encumbered | Amount Expended | Remaining Budget |
|---|-------------------|-------------------|-------------------|------------------|
| * (1) Address learning loss through the implementation of evidence-based interventions and ensure that those interventions respond to students' social, emotional, and academic needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups. Funds are focused on Social and Emotional Learning (SEL) and instructional curriculum to accelerate learning, additional staff needed to maintain smaller class sizes and support the accelerated curriculum, and activity buses to allow students to stay after school for additional supports. (Minimum 20% of Allocation) | 8,853,982 | - | 4,237,713 | 4,616,269 |
| (2) Purchase additional buses to meet the transportation needs of the District and get all students back to school, including installing cameras and GPS systems for proper security measures. | 750,000 | 97,805 | 371,219 | 280,975 |
| (3) Support additional nurses and contact tracing staff. | 360,000 | - | 403,477 | (43,477) |
| (6) Repairing and improving school facilities to reduce risk of virus transmission and exposure to environmental health hazards and ensure we are providing safe spaces for students to properly social distance with in-person instruction. | 5,650,000 | 6,633 | 931,555 | 4,711,812 |
| (7) Contract with HVAC engineer to assess air quality of all District buildings and make improvements as needed. | 1,000,000 | 600,685 | 68,551 | 330,765 |
| (8) Addressing the needs of children from low-income families, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth. Funding from the grant will support the targeted students by purchasing items such as a washer and dryer at the high school, clothes, personal care products, school supplies, and other items that are needed. | 50,000 | 6,500 | 26,781 | 16,719 |
| (11) Technology costs related to connectivity, Chromebooks and replacement parts, and additional technology supports. The District is waiving the \$25 Chromebook rental fee for the 2021-2022 School Year. | 600,000 | - | 1,475,259 | (875,259) |
| (12) Providing mental health services and supports by purchasing the PASS program to screen students' mental health and wellness three times a year. | 100,000 | - | 367,923 | (267,923) |
| (13) Planning and implementing activities related to summer learning and supplemental after-school programs. | 50,000 | - | 177,321 | (127,321) |
| (14) Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employee existing staff of the local educational agency. Includes funds to support building and grounds work at various schools due to high custodial turnover, sanitization crews, and new Human Resources Coordinator to lead the District's recruitment and retention efforts. | 228,000 | 121,266 | 2,789,898 | (2,683,163) |
| (14) Indirect Cost – May be used to support needs not included in the allowable grant guidance, such as supporting our athletic and performing arts programs | 866,802 | 866,802 | - | - |
| *Transportation - Bus Driver Retention Funds | 139,916 | - | 139,916 | - |
| | 18,648,700 | 1,699,690 | 10,989,613 | 5,959,396 |