

Caesar Rodney



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

## **Monthly Financial Report**

**September 2022**

Caessar Rodney School District						
Operating Unit Expenditure Summary as of 09/30/2022						
Division - 10 & 11 Caesar Rodney School District						
Salaries 25.9%	Operations 25.2%	Federal 100%				
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
<b>Schools</b>						
Allen Frear Elementary School	48,500.00	33,899.96	12,343.96	25.5%	95.3%	2,256.08
Mcilvaine (J. Ralph) Early Chi	47,000.00	4,832.37	16,451.03	35.0%	45.3%	25,716.60
Major George S. Welch Es	45,000.00	11,105.61	11,789.22	26.2%	50.9%	22,105.17
Magnolia Middle School	114,000.00	26,297.11	17,661.05	15.5%	38.6%	70,041.84
Kent Elementary IIc	9,500.00	5,467.48	424.16	4.5%	62.0%	3,608.36
Nellie Hughes Stokes Es	34,500.00	18,938.41	11,391.10	33.0%	87.9%	4,170.49
Star Hill Elementary School	31,000.00	4,199.40	6,756.54	21.8%	35.3%	20,044.06
W. B. Simpson Es	50,000.00	8,733.34	15,298.65	30.6%	48.1%	25,968.01
F. Niel Postlethwait Ms	126,000.00	60,295.22	33,398.76	26.5%	74.4%	32,306.02
W. Reily Brown Es	46,000.00	10,969.52	12,953.78	28.2%	52.0%	22,076.70
David E. Robinson ES	41,500.00	7,829.37	7,323.21	17.6%	36.5%	26,347.42
Fred Fifer Middle School	150,500.00	38,809.65	16,851.92	11.2%	37.0%	94,838.43
Caesar Rodney High School	725,500.00	259,358.19	152,340.67	21.0%	56.7%	313,801.14
Dover Air Force Base Ms	73,000.00	23,053.93	6,066.02	8.3%	39.9%	43,880.05
JS Charlton School	240,000.00	54,905.73	32,704.86	13.6%	36.5%	152,389.41
<b>District Level</b>						
Board Of Ed/District Expenses	28,000.00	-	21,852.38	78.0%	78.0%	6,147.62
District Expenditures	540,000.00	93,636.53	266,128.50	49.3%	66.6%	180,234.97
District Office	940,000.00	465,109.38	183,995.92	19.6%	69.1%	290,894.70
District Operations (Charlton)	3,498,600.00	572,482.92	484,635.85	13.9%	30.2%	2,441,481.23
Superintendent	35,000.00	3,789.50	7,514.78	21.5%	32.3%	23,695.72
Curriculum/Instruction	1,390,000.00	31,141.54	831,980.03	59.9%	62.1%	526,878.43
Technology (Instructional)	1,033,200.00	139,681.65	490,903.41	47.5%	61.0%	402,614.94
Technology (Maintenance)	202,000.00	26,137.61	31,215.97	15.5%	28.4%	144,646.42
Special School Tuition Payment	800,000.00	268,287.92	62,341.23	7.8%	41.3%	469,370.85
Special Services CR	1,191,000.00	378,683.38	198,434.20	16.7%	48.5%	613,882.42
Maintenance	1,016,000.00	171,013.82	217,146.00	21.4%	38.2%	627,840.18
Operations/Utilities	1,561,500.00	42,034.25	41,145.16	2.6%	5.3%	1,478,320.59
Local Transportation	981,800.00	65,718.30	218,376.66	22.2%	28.9%	697,705.04
State Transportation CR	4,300,000.00	-	556,756.21	12.9%	12.9%	3,743,243.79
Personnel/Hr	112,000.00	-	12,060.15	10.8%	10.8%	99,939.85
Child Nutrition	7,096,500.00	23,886.00	1,376,894.27	19.4%	19.7%	5,695,719.73
<b>Salaries</b>						
State Salaries CR	58,132,500.00	-	14,372,618.25	24.7%	24.7%	43,759,881.75
State Salaries Charlton	11,964,500.00	-	3,161,734.33	26.4%	26.4%	8,802,765.67
Local Salaries CR	23,940,000.00	-	5,587,170.90	23.3%	23.3%	18,352,829.10
Tuition Salaries CR	1,653,000.00	-	312,721.63	18.9%	18.9%	1,340,278.37
Tuition Salaries Charlton	4,761,500.00	-	1,114,113.62	23.4%	23.4%	3,647,386.38
<b>Dover Air Force Base</b>						
Base Salaries	6,353,000.00	-	1,644,431.55	25.9%	25.9%	4,708,568.45
Base Operations	871,000.00	152,480.68	44,565.58	5.1%	22.6%	673,953.74
Base Indirect Other Schools	3,000,000.00	-	237,283.98	7.9%	7.9%	2,762,716.02
<b>Other Funds</b>						
Major Capital Improvements	-	-	-	0.0%	0.0%	-
Minor Capital Improvements	1,183,500.00	-	-	0.0%	0.0%	1,183,500.00
Vocational Education	235,000.00	3,812.64	23,562.89	10.0%	11.6%	207,624.47
Debt Service	2,463,500.00	-	741,127.23	30.1%	30.1%	1,722,372.77
Alternative School	1,900,000.00	-	306,004.00	16.1%	16.1%	1,593,996.00
<b>Federal Funds</b>						
Title I	3,469,200.00	-	10,858.75	0.3%	0.3%	3,458,341.25
Title III	38,500.00	-	-	0.0%	0.0%	38,500.00
IDEA	2,005,300.00	-	22,350.00	1.1%	1.1%	1,982,950.00
Perkins	192,800.00	3,403.78	54,501.67	28.3%	30.0%	134,894.55
<b>Total Expenditure Budget</b>	<b>148,670,900.00</b>	<b>3,009,995.19</b>	<b>32,988,180.03</b>	<b>22.2%</b>	<b>24.2%</b>	<b>112,672,724.78</b>
<b>Unbudgeted Items</b>						
Competitive State Grants	1,571,371.90	337,450.00	234,319.51	14.9%	36.4%	999,602.39
Supplemental ESSER Grants	398,836.00	10,744.98	388,091.02	97.3%	100.0%	-
ESSER I	1,961,593.00	-	1,961,593.00	100.0%	100.0%	-
ESSER II	8,238,657.00	273,790.64	7,964,866.36	96.7%	100.0%	-
ESSER III	18,686,984.00	2,168,737.23	5,335,424.64	28.6%	40.2%	11,182,822.13
Prior Year Federal Grants	5,537,788.00	145,691.75	5,634,560.39	101.7%	104.4%	(242,464.14)
Previous Budget Year Expenses in CY		5,954,021.81	9,083,558.11			

**Caesar Rodney School District Financial Report - Revenue**  
**As of September 30, 2022**

	Budget	Received	Anticipated Receipts	Percent Received
<b>STATE FUNDS</b>				
Formula Salaries & OEC's	60,860,500.00	47,488,861.54	13,371,638.46	78.0%
Cafeteria Salaries	1,100,000.00	1,124,476.00	0.00	102.2%
Division II, AOC	1,400,000.00	266,492.00	1,133,508.00	19.0%
Division II, AOC - Voc	150,000.00	101,740.00	48,260.00	67.8%
Division II, Energy	1,000,000.00	1,129,512.00	0.00	113.0%
Division III, Equalization	9,886,800.00	9,390,580.00	496,220.00	95.0%
State Transportation	4,300,000.00	2,169,134.00	2,130,866.00	50.4%
Related Services	110,000.00	105,955.00	4,045.00	96.3%
Drivers Ed.	32,000.00	29,403.00	2,597.00	91.9%
Unique Alternative	560,000.00	163,849.00	396,151.00	29.3%
Professional Development	85,300.00	44,313.00	40,987.00	51.9%
Minor Capital Improvements	710,100.00	0.00	710,100.00	0.0%
Americanization	14,500.00	14,500.00	0.00	100.0%
Discipline 1	1,242,800.00	300,000.00	942,800.00	24.1%
Dover AFB Budget	10,648,000.00	1,774,676.84	8,873,323.16	16.7%
Major Capital Improvements	0.00	0.00	0.00	0.0%
Educational Sustainment Fund	1,400,000.00	1,409,827.00	0.00	100.7%
Technology Block Grant	209,000.00	188,681.00	20,319.00	90.3%
Other State Revenue	1,350,000.00	1,453,808.00	0.00	107.7%
<b>Total State Funds</b>	<b>95,059,000.00</b>	<b>67,155,808.38</b>	<b>27,903,191.62</b>	<b>70.6%</b>
<b>LOCAL FUNDS</b>				
Current Expense Tax Receipts	8,725,209.00	161,852.01	8,563,356.99	1.9%
Debt Service Tax Receipts	1,996,000.00	43,342.65	1,952,657.35	2.2%
Debt Service - Impact Fee	300,000.00	0.00	300,000.00	0.0%
Tuition Tax Receipts	4,819,900.00	84,567.19	4,735,332.81	1.8%
Minor Capital Tax Receipts	473,400.00	8,183.12	465,216.88	1.7%
Technology Maintenance Match	221,300.00	4,034.03	217,265.97	1.8%
Athletics	30,000.00	0.00	30,000.00	0.0%
CSCR	25,000.00	14,944.73	10,055.27	59.8%
Indirect Costs	235,000.00	0.00	235,000.00	0.0%
Cafeteria	5,353,000.00	267,846.61	5,085,153.39	5.0%
Other Match Tax Receipts	891,600.00	16,227.61	875,372.39	1.8%
Charter	-483,100.00	0.00	-483,100.00	0.0%
Choice	334,700.00	0.00	334,700.00	0.0%
Other Local Revenue	3,210,000.00	47,418.67	3,162,581.33	1.5%
<b>Total Local Funds</b>	<b>26,132,009.00</b>	<b>648,416.62</b>	<b>25,483,592.38</b>	<b>2.5%</b>

**Caesar Rodney School District Financial Report - Revenue**  
**As of September 30, 2022**

	Budget	Received	Anticipated Receipts	Percent Received
<b>FEDERAL FUNDS</b>				
IDEA Part B	2,005,300.00	0.00	2,005,300.00	0.0%
Title I	2,644,451.00	0.00	2,644,451.00	0.0%
Title II	524,306.00	0.00	524,306.00	0.0%
Title III	38,500.00	0.00	38,500.00	0.0%
Perkins	192,800.00	0.00	192,800.00	0.0%
Other Federal Revenue	300,443.00	0.00	300,443.00	0.0%
<b>Total Federal Funds</b>	<b>5,705,800.00</b>	<b>0.00</b>	<b>5,705,800.00</b>	<b>0.0%</b>
<b>Grand Total All Funds</b>	<b>126,896,809.00</b>	<b>67,804,225.00</b>	<b>59,092,584.00</b>	<b>53.4%</b>

**John S Charlton School Financial Report - Revenue**  
**As of September 30, 2022**

	<b>Budget</b>	<b>Received</b>	<b>Anticipated Receipts</b>	<b>Percent Received</b>
<b>STATE FUNDS</b>				
Formula Salaries & OEC's	11,964,500.00	9,069,125.36	2,895,374.64	75.8%
Division II, AOC	304,000.00	42,636.00	261,364.00	14.0%
Division II, AOC - Voc	30,000.00	21,016.00	8,984.00	70.1%
Division II, Energy	201,000.00	244,197.00	0.00	121.5%
Division III, Equalization	2,060,000.00	1,857,299.00	202,701.00	90.2%
State Transportation	1,600,000.00	769,099.00	830,901.00	48.1%
Minor Capital Improvements	43,100.00	43,124.00	0.00	100.1%
<b>Total State Funds</b>	<b>16,202,600.00</b>	<b>12,046,496.36</b>	<b>4,156,103.64</b>	<b>74.3%</b>
<b>LOCAL FUNDS</b>				
CSCR	5,000.00	0.00	5,000.00	0.0%
<b>Total Local Funds</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.0%</b>
<b>Grand Total All Funds</b>	<b>16,207,600.00</b>	<b>12,046,496.36</b>	<b>4,161,103.64</b>	<b>74.3%</b>



Caesar Rodney School District  
 Elementary and Secondary School Emergency Relief (ESSER) Funds  
 Approved Budget – ESSER II  
 September 2022

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	3,579	2,206,682	(23,261)
(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	1,440	725,717	(492,157)
(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	19,730	253,573	226,697
(8) Purchases software licenses to ensure secure remote learning environment and secure digital signatures.	20,522	-	20,522	-
(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	-	208,083	(128,083)
(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	-	1,034,035	572,687
(14) HVAC and air-quality improvements	500,000	57,450	434,538	8,012
(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	43,754	2,525,007	(898,761)
(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	-	-	882,713
	<b>8,238,657</b>	<b>125,953</b>	<b>7,964,867</b>	<b>147,837</b>



Caesar Rodney School District  
 Elementary and Secondary School Emergency Relief (ESSER) Funds  
 Approved Budget – ESSER III  
 September 2022

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	632,040	2,130,417	6,091,525
(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	60,150	341,171	348,679
(3) Support additional nurses and contact tracing staff.	360,000	-	119,913	240,087
(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	141,133	727,115	4,781,753
(7) Contract with HVAC engineer to assess air quality of all District buildings and make improvements as needed.	1,000,000	-	-	1,000,000
(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	-	317	49,683
(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	270,000	1,205,259	(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	-	70,000	30,000
(13) Planning and implementing activities related to summer learning and supplemental after-school programs.	50,000	-	136,414	(86,414)
(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	198,613	464,902	(435,514)
(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	178,200	-	139,916	38,284
	<b>18,686,984</b>	<b>2,168,737</b>	<b>5,335,425</b>	<b>11,182,822</b>

\* Additional funds granted by DOE for Bus Driver Retention