

Caesar Rodney



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

Monthly Financial Report

May 2023

Caessar Rodney School District						
Operating Unit Expenditure Summary as of 5/31/2023						
Division - 10 & 11 Caesar Rodney School District						
Salaries 92.6%	Operations 91.8%	Federal 66.7%				
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
Schools						
Allen Frear Elementary School	49,500.00	17,144.60	30,715.74	62.1%	96.7%	1,639.66
Mcilvaine (J. Ralph) Early Chi	47,500.00	3,254.67	37,208.81	78.3%	85.2%	7,036.52
Major George S. Welch Es	45,000.00	3,817.48	32,646.84	72.5%	81.0%	8,535.68
Magnolia Middle School	114,000.00	28,693.87	61,550.47	54.0%	79.2%	23,755.66
Kent Elementary IIc	9,500.00	1,417.14	4,885.48	51.4%	66.3%	3,197.38
Nellie Hughes Stokes Es	35,500.00	2,273.36	22,703.76	64.0%	70.4%	10,522.88
Star Hill Elementary School	31,000.00	1,000.83	18,237.54	58.8%	62.1%	11,761.63
W. B. Simpson Es	50,000.00	10,716.50	35,682.64	71.4%	92.8%	3,600.86
F. Niel Postlethwait Ms	129,000.00	26,022.85	90,260.04	70.0%	90.1%	12,717.11
W. Reily Brown Es	46,000.00	12,590.19	30,285.30	65.8%	93.2%	3,124.51
David E. Robinson ES	47,000.00	10,354.90	21,160.46	45.0%	67.1%	15,484.64
Fred Fifer Middle School	154,000.00	16,118.01	99,102.48	64.4%	74.8%	38,779.51
Caesar Rodney High School	747,000.00	137,755.05	484,220.68	64.8%	83.3%	125,024.27
Dover Air Force Base Ms	73,000.00	10,077.50	33,320.60	45.6%	59.4%	29,601.90
JS Charlton School	246,500.00	18,655.27	158,820.62	64.4%	72.0%	69,024.11
District Level						
Board Of Ed/District Expenses	28,000.00	-	24,657.74	88.1%	88.1%	3,342.26
District Expenditures	626,000.00	63,460.18	550,236.27	87.9%	98.0%	12,303.55
District Office	940,000.00	175,518.32	705,768.97	75.1%	93.8%	58,712.71
District Operations (Charlton)	3,498,600.00	271,963.29	3,039,567.35	86.9%	94.7%	187,069.36
Superintendent	35,000.00	757.90	28,303.03	80.9%	83.0%	5,939.07
Curriculum/Instruction	1,390,000.00	209,406.71	1,134,936.98	81.7%	96.7%	45,656.31
Technology (Instructional)	1,033,200.00	80,075.13	854,722.23	82.7%	90.5%	98,402.64
Technology (Maintenance)	202,000.00	15,912.22	183,455.60	90.8%	98.7%	2,632.18
Special School Tuition Payment	800,000.00	115,818.49	615,170.56	76.9%	91.4%	69,010.95
Special Services CR	1,191,000.00	110,578.90	1,259,696.26	105.8%	115.1%	(179,275.16)
Maintenance	1,016,000.00	75,764.71	900,286.10	88.6%	96.1%	39,949.19
Operations/Utilities	1,561,500.00	31,229.38	198,925.57	12.7%	14.7%	1,331,345.05
Local Transportation	1,251,800.00	179,949.06	1,193,432.66	95.3%	109.7%	(121,581.72)
State Transportation CR	5,200,000.00	-	5,266,552.82	101.3%	101.3%	(66,552.82)
Personnel/Hr	112,000.00	-	76,126.43	68.0%	68.0%	35,873.57
Child Nutrition	7,096,500.00	4,777.20	6,604,994.71	93.1%	93.1%	486,728.09
Salaries						
State Salaries CR	59,217,500.00	-	50,791,838.33	85.8%	85.8%	8,425,661.67
State Salaries Charlton	12,184,500.00	-	9,972,249.08	81.8%	81.8%	2,212,250.92
Local Salaries CR	24,373,000.00	-	19,813,488.89	81.3%	81.3%	4,559,511.11
Tuition Salaries CR	1,684,000.00	-	1,010,230.19	60.0%	60.0%	673,769.81
Tuition Salaries Charlton	4,844,500.00	-	3,480,347.04	71.8%	71.8%	1,364,152.96
Dover Air Force Base						
Base Salaries	6,664,000.00	-	5,822,448.47	87.4%	87.4%	841,551.53
Base Operations	685,000.00	159,124.15	480,613.77	70.2%	93.4%	45,262.08
Base Indirect Other Schools	3,000,000.00	-	2,631,582.14	87.7%	87.7%	368,417.86
Other Funds						
Major Capital Improvements	-	-	-	0.0%	0.0%	-
Minor Capital Improvements	1,183,500.00	442,440.74	87,556.88	7.4%	44.8%	653,502.38
Vocational Education	235,000.00	829.08	118,653.75	50.5%	50.8%	115,517.17
Debt Service	2,463,500.00	-	2,290,657.36	93.0%	93.0%	172,842.64
Alternative School	1,900,000.00	459,002.00	1,382,518.00	72.8%	96.9%	58,480.00
Federal Funds						
Title I	3,469,200.00	132,296.05	2,360,439.23	68.0%	71.9%	976,464.72
Title III	38,500.00	654.00	-	0.0%	1.7%	37,846.00
IDEA	2,005,300.00	92,885.01	1,195,560.48	59.6%	64.3%	716,854.51
Perkins	192,800.00	4,031.23	122,643.80	63.6%	65.7%	66,124.97
Total Expenditure Budget	151,946,400.00	2,926,365.97	125,358,462.15	82.5%	84.4%	23,661,571.88
Unbudgeted Items						
Competitive State Grants	2,257,548.27	266,012.09	1,249,031.15	55.3%	67.1%	742,505.03
Opport. Grant - Mental Health & Reading	190,123.00	-	13,489.80	7.1%	7.1%	176,633.20
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	836,113.49	7,402,543.51	89.9%	100.0%	-
ESSER III	18,648,699.85	2,091,520.71	9,603,540.75	51.5%	62.7%	6,953,638.39
Prior Year Federal Grants	5,537,788.00	117,155.72	5,374,058.82	97.0%	99.2%	46,573.46
Previous Budget Year Expenses in CY		3,679,359.10	32,222,724.09			

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

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	60,317,500.00	51,706,406.16	8,611,093.84	85.7%
Cafeteria Salaries	1,100,000.00	1,215,736.00	0.00	110.5%
Division II, AOC	1,400,000.00	1,544,645.99	0.00	110.3%
Division II, AOC - Voc	122,700.00	121,230.00	1,470.00	98.8%
Division II, Energy	1,000,000.00	1,081,625.97	0.00	108.2%
Division III, Equalization	9,390,500.00	10,932,885.00	0.00	116.4%
State Transportation	5,200,000.00	6,298,978.10	0.00	121.1%
Related Services	100,000.00	143,020.50	0.00	143.0%
Drivers Ed.	29,400.00	34,491.00	0.00	117.3%
Unique Alternative	560,000.00	576,517.15	0.00	102.9%
Professional Development	88,600.00	88,626.00	0.00	100.0%
School Improvement	0.00	45,075.00	0.00	0.0%
Minor Capital Improvements	710,100.00	710,058.00	42.00	100.0%
Americanization	14,500.00	14,500.00	0.00	100.0%
Discipline 1	1,242,800.00	1,242,867.00	0.00	100.0%
Dover AFB Budget	10,648,000.00	8,873,384.20	1,774,615.80	83.3%
Major Capital Improvements	0.00	0.00	0.00	0.0%
Educational Sustainment Fund	1,400,000.00	1,547,671.00	0.00	110.5%
Technology Block Grant	207,000.00	207,129.00	0.00	100.1%
Other State Revenue	1,350,000.00	1,510,017.23	0.00	111.9%
Total State Funds	94,881,100.00	87,894,863.30	6,986,236.70	92.6%
LOCAL FUNDS				
Current Expense Tax Receipts	8,725,209.00	9,037,213.00	0.00	103.6%
Debt Service Tax Receipts	1,996,000.00	2,311,474.97	0.00	115.8%
Debt Service - Impact Fee	300,000.00	147,053.82	152,946.18	49.0%
Tuition Tax Receipts	4,819,900.00	4,846,058.22	0.00	100.5%
Minor Capital Tax Receipts	473,400.00	453,435.21	19,964.79	95.8%
Technology Maintenance Match	221,300.00	222,459.62	0.00	100.5%
Interest	0.00	162,294.78	0.00	0.0%
Athletics	30,000.00	50,575.50	0.00	168.6%
CSCRIP	25,000.00	32,038.09	0.00	128.2%
Indirect Costs	235,000.00	247,033.21	0.00	105.1%
Cafeteria	5,353,000.00	3,179,222.57	2,173,777.43	59.4%
Other Match Tax Receipts	891,600.00	898,197.46	0.00	100.7%
Charter	-648,600.00	-648,622.48	0.00	100.0%
Choice	451,900.00	451,945.20	0.00	100.0%
Other Local Revenue	3,210,000.00	3,542,304.95	0.00	110.4%
Total Local Funds	26,083,709.00	24,932,684.12	1,151,024.88	95.6%

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

	Budget	Received	Anticipated Receipts	Percent Received
FEDERAL FUNDS				
IDEA Part B	2,005,300.00	2,018,837.00	0.00	100.7%
Title I	2,644,451.00	2,788,442.01	0.00	105.4%
Title II	524,306.00	522,787.00	1,519.00	99.7%
Title III	38,500.00	38,691.00	0.00	100.5%
Perkins	192,800.00	193,172.00	0.00	100.2%
Other Federal Revenue	300,443.00	313,710.00	0.00	104.4%
Total Federal Funds	5,705,800.00	5,875,639.01	0.00	103.0%
Grand Total All Funds	126,670,609.00	118,703,186.43	7,967,422.57	93.7%

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

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	12,184,500.00	9,973,129.63	2,211,370.37	81.9%
Division II, AOC	285,700.00	286,100.00	0.00	100.1%
Division II, AOC - Voc	30,000.00	30,092.00	0.00	100.3%
Division II, Energy	155,000.00	155,115.42	0.00	100.1%
Division III, Equalization	1,857,000.00	1,943,198.00	0.00	104.6%
State Transportation	1,600,000.00	1,551,027.10	48,972.90	96.9%
Minor Capital Improvements	43,100.00	43,124.00	0.00	100.1%
Total State Funds	16,155,300.00	13,981,786.15	2,173,513.85	86.5%
LOCAL FUNDS				
Interest	0.00	15,162.78	0.00	0.0%
CSCRP	5,000.00	0.00	5,000.00	0.0%
Other Local Revenue	0.00	1,031.94	0.00	0.0%
Total Local Funds	5,000.00	16,194.72	0.00	323.9%
Grand Total All Funds	16,160,300.00	13,997,980.87	2,162,319.13	86.6%



Caesar Rodney School District
 Elementary and Secondary School Emergency Relief (ESSER) Funds
 Approved Budget – ESSER II
 May 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	-	770,195	(535,195)
(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	-	2,533,731	(863,731)
(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	836,114	-	46,599
	8,238,657	836,114	7,402,543	(0)



Caesar Rodney School District
 Elementary and Secondary School Emergency Relief (ESSER) Funds
 Approved Budget – ESSER III
 May 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	9,380	3,810,262	5,034,340
(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	-	375,222	(15,222)
(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	45,133	931,555	4,673,312
(7) Contract with HVAC engineer to assess air quality of all District buildings and make improvements as needed.	1,000,000	612,479	56,756	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	59,195	132,171	(141,366)
(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	-	302,448	(202,448)
(13) Planning and implementing activities related to summer learning and supplemental after-school programs.	50,000	-	141,609	(91,609)
(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	138,989	2,310,967	(2,221,957)
(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	1,829,783	10,047,386	6,771,531

* Additional funds granted by DOE for Bus Driver Retention