

Caesar Rodney



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

Monthly Financial Report

September 2021

Caessar Rodney School District						
Operating Unit Expenditure Summary as of 09/30/2021						
Division - 10 & 11 Caesar Rodney School District						
Salaries 26.9%	Operations 25.2%	Federal 100.0%				
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
Schools						
Allen Frear Elementary School	53,000.00	29,877.95	15,863.95	29.9%	86.3%	7,258.10
Mcilvaine (J. Ralph) Early Chi	40,000.00	6,529.43	11,611.88	29.0%	45.4%	21,858.69
Major George S. Welch Es	40,000.00	3,000.00	6,880.43	17.2%	24.7%	30,119.57
Magnolia Middle School	120,000.00	28,821.75	8,392.65	7.0%	31.0%	82,785.60
Kent Elementary Ilc	8,400.00	4,167.48	1,160.57	13.8%	63.4%	3,071.95
Nellie Hughes Stokes Es	36,000.00	7,573.63	6,592.09	18.3%	39.3%	21,834.28
Star Hill Elementary School	31,000.00	10,156.61	5,727.72	18.5%	51.2%	15,115.67
W. B. Simpson Es	48,000.00	7,735.41	7,457.39	15.5%	31.7%	32,807.20
F. Niel Postlethwait Ms	145,000.00	52,405.55	22,556.21	15.6%	51.7%	70,038.24
W. Reily Brown Es	46,000.00	5,879.07	4,010.24	8.7%	21.5%	36,110.69
David E. Robinson ES	43,000.00	7,829.37	8,775.58	20.4%	38.6%	26,395.05
Fred Fifer Middle School	156,000.00	15,688.07	7,348.87	4.7%	14.8%	132,963.06
Caesar Rodney High School	714,200.00	215,639.78	126,641.12	17.7%	47.9%	371,919.10
Dover Air Force Base Ms	61,000.00	-	7,822.55	12.8%	12.8%	53,177.45
JS Charlton School	233,000.00	28,999.56	20,632.37	8.9%	21.3%	183,368.07
District Level						
Board Of Ed/District Expenses	17,000.00	-	9,971.00	58.7%	58.7%	7,029.00
District Expenditures	416,000.00	90,898.12	232,645.14	55.9%	77.8%	92,456.74
District Office	930,000.00	4,600.00	165,625.28	17.8%	18.3%	759,774.72
District Operations (Charlton)	3,491,700.00	508,529.79	200,565.45	5.7%	20.3%	2,782,604.76
Superintendent	30,000.00	2,712.50	3,564.17	11.9%	20.9%	23,723.33
Curriculum/Instruction	1,370,000.00	107,140.71	623,218.28	45.5%	53.3%	639,641.01
Technology (Instructional)	920,000.00	67,891.99	123,851.20	13.5%	20.8%	728,256.81
Technology (Maintenance)	200,000.00	19,871.01	35,561.69	17.8%	27.7%	144,567.30
Special School Tuition Payment	800,000.00	302,459.52	37,030.95	4.6%	42.4%	460,509.53
Special Services CR	992,000.00	295,300.50	172,209.61	17.4%	47.1%	524,489.89
Maintenance	1,005,400.00	424,744.75	177,885.24	17.7%	59.9%	402,770.01
Operations/Utilities	1,561,500.00	16,728.96	46,248.14	3.0%	4.0%	1,498,522.90
Local Transportation	630,000.00	73,331.54	135,164.52	21.5%	33.1%	421,503.94
State Transportation CR	4,000,000.00	-	223,980.71	5.6%	5.6%	3,776,019.29
Personnel/Hr	112,000.00	2,125.98	4,723.44	4.2%	6.1%	105,150.58
Child Nutrition	6,668,000.00	-	1,456,805.44	21.8%	21.8%	5,211,194.56
Salaries						
State Salaries CR	51,634,000.00	-	13,461,470.54	26.1%	26.1%	38,172,529.46
State Salaries Charlton	10,496,000.00	-	3,018,496.98	28.8%	28.8%	7,477,503.02
Local Salaries CR	20,613,000.00	-	5,333,043.04	25.9%	25.9%	15,279,956.96
Tuition Salaries CR	1,499,000.00	-	336,570.21	22.5%	22.5%	1,162,429.79
Tuition Salaries Charlton	3,963,000.00	-	1,052,258.76	26.6%	26.6%	2,910,741.24
Dover Air Force Base						
Base Salaries	6,353,000.00	-	1,613,232.05	25.4%	25.4%	4,739,767.95
Base Operations	685,000.00	73,975.44	217,121.43	31.7%	42.5%	393,903.13
Base Indirect Other Schools	3,000,000.00	-	914,324.39	30.5%	30.5%	2,085,675.61
Other Funds						
Major Capital Improvements	10,586,000.00	-	-	0.0%	0.0%	10,586,000.00
Minor Capital Improvements	1,169,700.00	-	-	0.0%	0.0%	1,169,700.00
Vocational Education	225,000.00	504.00	9,510.97	4.2%	4.5%	214,985.03
Debt Service	5,478,400.00	-	946,659.98	17.3%	17.3%	4,531,740.02
Alternative School	1,900,000.00	155,807.38	306,004.00	16.1%	24.3%	1,438,188.62
Federal Funds						
Title I	3,390,600.00	-	109,147.90	3.2%	3.2%	3,281,452.10
Title III	33,400.00	-	-	0.0%	0.0%	33,400.00
IDEA	1,919,300.00	-	142,868.35	7.4%	7.4%	1,776,431.65
Perkins	192,400.00	6,526.06	55,010.62	28.6%	32.0%	130,863.32
Total Expenditure Budget	148,056,000.00	2,577,451.91	31,426,243.10	21.2%	23.0%	114,052,304.99
Unbudgeted Items						
Competitive State Grants	3,283,453.56	-	68,382.18	2.1%	2.1%	3,215,071.38
Supplemental ESSER Grants	398,836.00	-	216,817.47	54.4%	54.4%	182,018.53
ESSER I	1,961,593.00	260,812.59	1,584,214.44	80.8%	94.1%	116,565.97
ESSER II	8,238,657.00	1,264,616.97	3,409,552.17	41.4%	56.7%	3,564,487.86
ESSER III	18,508,784.00	89,100.00	259,136.59	1.4%	1.9%	18,160,547.41
Prior Year Federal Grants	5,409,983.00	284,463.20	5,204,765.31	96.2%	101.5%	(79,245.51)
Previous Budget Year Expenses in CY		7,604,570.16	11,624,286.22			

Caesar Rodney School District Financial Report - Revenue
As of September 30, 2021

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	52,734,000.00	45,216,630.00	7,517,370.00	85.7%
Cafeteria Salaries	1,100,000.00	1,037,148.00	62,852.00	94.3%
Division II, AOC	1,400,000.00	219,443.00	1,180,557.00	15.7%
Division II, AOC - Voc	130,000.00	93,696.00	36,304.00	72.1%
Division II, Energy	1,000,000.00	1,108,480.00	0.00	110.8%
Division III, Equalization	10,350,000.00	9,214,398.00	1,135,602.00	89.0%
State Transportation	3,162,000.00	1,697,044.00	1,464,956.00	53.7%
Related Services	165,000.00	148,514.00	16,486.00	90.0%
Drivers Ed.	30,000.00	26,464.00	3,536.00	88.2%
Unique Alternative	500,000.00	283,390.00	216,610.00	56.7%
Professional Development	88,000.00	85,359.00	2,641.00	97.0%
Minor Capital Improvements	701,800.00	0.00	701,800.00	0.0%
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	10,238,500.00	853,210.02	9,385,289.98	8.3%
Major Capital Improvements	10,586,000.00	0.00	10,586,000.00	0.0%
Educational Sustainment Fund	1,500,000.00	1,377,116.00	122,884.00	91.8%
Technology Block Grant	200,000.00	184,305.00	15,695.00	92.2%
Other State Revenue	800,000.00	1,345,403.00	0.00	168.2%
Total State Funds	95,942,600.00	64,147,967.02	31,794,632.98	66.9%
LOCAL FUNDS				
Current Expense Tax Receipts	8,460,000.00	1,366,979.09	7,093,020.91	16.2%
Debt Service Tax Receipts	2,106,000.00	375,963.09	1,730,036.91	17.9%
Debt Service - Impact Fee	300,000.00	0.00	300,000.00	0.0%
Tuition Tax Receipts	4,320,000.00	674,622.90	3,645,377.10	15.6%
Minor Capital Tax Receipts	467,900.00	67,965.04	399,934.96	14.5%
Technology Maintenance Match	214,000.00	33,677.44	180,322.56	15.7%
Interest	200,000.00	0.00	200,000.00	0.0%
Athletics	10,000.00	0.00	10,000.00	0.0%
CSCR	45,000.00	0.00	45,000.00	0.0%
Indirect Costs	235,000.00	0.00	235,000.00	0.0%
Cafeteria	4,468,000.00	773,900.07	3,694,099.93	17.3%
Other Match Tax Receipts	864,300.00	135,241.79	729,058.21	15.6%
Charter	-470,000.00	0.00	-470,000.00	0.0%
Choice	350,000.00	0.00	350,000.00	0.0%
Other Local Revenue	3,210,000.00	39,718.24	3,170,281.76	1.2%
Total Local Funds	24,780,200.00	3,468,067.66	21,312,132.34	14.0%

Caesar Rodney School District Financial Report - Revenue
As of September 30, 2021

	Budget	Received	Anticipated Receipts	Percent Received
FEDERAL FUNDS				
IDEA Part B	1,919,300.00	563,698.00	1,355,602.00	29.4%
Title I	2,574,088.00	823,708.00	1,750,380.00	32.0%
Title II	539,662.00	107,933.00	431,729.00	20.0%
Title III	33,400.00	33,354.00	46.00	99.9%
Perkins	192,400.00	78,885.00	113,515.00	41.0%
Other Federal Revenue	276,850.00	276,850.00	0.00	100.0%
Total Federal Funds	5,535,700.00	1,884,428.00	3,651,272.00	34.0%
Grand Total All Funds	126,258,500.00	69,500,462.68	56,758,037.32	55.0%

John S Charlton School Financial Report - Revenue
As of September 30, 2021

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	10,496,000.00	8,609,595.00	1,886,405.00	82.0%
Division II, AOC	250,000.00	37,645.00	212,355.00	15.1%
Division II, AOC - Voc	25,000.00	20,712.00	4,288.00	82.8%
Division II, Energy	165,000.00	205,636.00	0.00	124.6%
Division III, Equalization	1,700,000.00	1,542,163.00	157,837.00	90.7%
State Transportation	1,383,000.00	692,415.00	690,585.00	50.1%
Minor Capital Improvements	36,200.00	36,188.00	12.00	100.0%
Total State Funds	14,055,200.00	11,144,354.00	2,910,846.00	79.3%
LOCAL FUNDS				
Interest	17,000.00	0.00	17,000.00	0.0%
CSCR	3,000.00	0.00	3,000.00	0.0%
Total Local Funds	20,000.00	0.00	20,000.00	0.0%
Grand Total All Funds	14,075,200.00	11,144,354.00	2,930,846.00	79.2%



Caesar Rodney School District Monthly Financial Report Supplement – September 2021 COVID-19 Budget Implications

- Expenditures directly related to COVID-19 since March 2020:
 - **Safety Protocols** – Return to school and work guidance requires new and ongoing initiatives to enhance safety protocols such as purchasing additional disinfectant supplies and personal protective equipment. Costs incurred to date are approximately \$412,000.
 - **Remote Learning and Telecommuting** – Additional costs generated to ensure equipment and internet access is available for all students:

Description	Cost
Devices – Replacement cost for 1,527 Chromebooks that were de-provisioned and distributed to students for remote learning.	\$ 279,853.29
Chromebook Costs Related to Remote/Hybrid Learning (including repair and preparation costs)	53,987.7
Connectivity – Costs associated with providing connectivity to all students, including parking lot hotspots at the schools, cell phone hotspots, and technology hotline. (A State program allowed the District to recover \$41,281.10 in costs related to hotspots.)	34,413.07
Portable Printers for Administration and District Office Staff to telecommute.	1,629.00
Security features for content filtering and Health Insurance Portability and Accountability Act (HIPAA) compliant virtual meetings, when needed.	88,851.83
Curriculum and Instructional Supplies	1,560,812.68
Additional Costs Incurred to Enable Remote Learning and Telecommuting	\$ 2,019,547.57



Caesar Rodney School District
 Elementary and Secondary School Emergency Relief (ESSER) Funds¹
 Approved Budget – ESSER I

The District has budgeted ESSER Funds for the following focus areas established by the grant:

Focus Area and Description	Approved Budget ²
(3) Providing Principals with supplies necessary to address the needs of their individual schools, including the purchase of evidence-based curriculum with online components to support remote instruction.	609,358
(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.	89,700
(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.	275,000
(8) Purchases include Zoom and other software licenses to ensure secure remote learning environment and secure digital signatures, headsets for remote classrooms, and professional development creation team to plan and implement remote learning.	80,000
(9) Technology costs related to connectivity, Chromebooks and replacement parts, and additional technology supports.	95,000
(10) Providing mental health services and supports.	33,200
(11) 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.	66,800
(12) HVAC and air-quality improvements	80,000
(12) 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.	398,000
Indirect Cost – May be used to support needs not included in the grant guidance, such as supporting our athletic and performing arts programs	234,535
	1,961,593

¹ These funds may also be referred to as CARES funds, since the original funding was granted through the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Subsequent ESSER funds were allocated through the American Rescue Plan Act of 2021.

² Funds must be obligated by September 30, 2022 and liquidated by November 30, 2022.



Caesar Rodney School District
 Elementary and Secondary School Emergency Relief (ESSER) Funds¹
 Proposed Amendment to Budget – ESSER II

The District has budgeted ESSER II Funds for the following focus areas established by the grant, with the proposed amendments :

Focus Area and Description	Approved Budget	Proposed Amendment	Updated Budget ²
(3) Providing Principals with supplies necessary to address the needs of their individual schools, including the purchase of evidence-based curriculum with online components to support remote instruction.	1,500,000	687,000	2,187,000
(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.	235,000	-	235,000
(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	-	500,000
(8) Purchases include Zoom and other software licenses to ensure secure remote learning environment and secure digital signatures, headsets for remote classrooms, and professional development creation team to plan and implement remote learning.	50,000	(29,478)	20,522
(9) Technology costs related to connectivity, Chromebooks and replacement parts, and additional technology supports.	500,000	56,700	556,700
(10) Providing mental health services and supports.	80,000	-	80,000
(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.	2,520,944	(914,222)	1,606,722
(14) HVAC and air-quality improvements	1,500,000	(1,000,000)	500,000
(15) Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency.	470,000	1,200,000	1,670,000
Indirect Cost – May be used to support needs not included in the grant guidance, such as supporting our athletic and performing arts programs	882,713	-	882,713
	8,238,657	-	8,238,657

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² Funds must be obligated by September 30, 2023 and liquidated by November 30, 2023.



Caesar Rodney School District
 Elementary and Secondary School Emergency Relief (ESSER) Funds¹
 Approved Budget – ESSER III

The District has budgeted ESSER III Funds for the following focus areas established by the grant, to be adjusted as different needs are identified:

Focus Area and Description	ESSER III
(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)	8,848,050
(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
(3) Support additional nurses and contact tracing staff.	360,000
(6) Repairing and improving school facilities to reduce risk of virus transmission and exposure to environmental health hazards. Efforts are focused at Magnolia Middle and Star Hill Elementary Schools to provide safe spaces for students to properly social distance with in-person instruction.	5,650,000
(7) Contract with HVAC engineer to assess air quality of all District buildings and make improvements as needed.	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.	50,000
(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
(12) Providing mental health services and supports. (SEL positions and curriculum included in Focus Area 1.)	100,000
(13) Planning and implementing activities related to summer learning and supplemental after-school programs.	50,000
(14) Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency.	228,000
Indirect Cost – May be used to support needs not included in the grant guidance, such as supporting our athletic and performing arts programs, and other operating costs.	866,802
	18,502,852

¹ These funds may also be referred to as CARES funds, since the original funding was granted through the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Subsequent ESSER funds were allocated through the American Rescue Plan Act of 2021.