

Caesar Rodney



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

## **Monthly Financial Report**

**November 2021**

Caessar Rodney School District						
Operating Unit Expenditure Summary as of 11/30/2021						
Division - 10 & 11 Caesar Rodney School District						
Salaries 42.3%	Operations 41.9%	Federal 16.7%				
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
<b>Schools</b>						
Allen Frear Elementary School	53,000.00	26,328.03	24,631.93	46.5%	96.2%	2,040.04
Mcilvaine (J. Ralph) Early Chi	40,000.00	5,370.78	17,934.67	44.8%	58.3%	16,694.55
Major George S. Welch Es	40,000.00	10,311.29	10,016.47	25.0%	50.8%	19,672.24
Magnolia Middle School	120,000.00	25,246.60	19,981.24	16.7%	37.7%	74,772.16
Kent Elementary Ilc	8,400.00	3,764.10	1,856.61	22.1%	66.9%	2,779.29
Nellie Hughes Stokes Es	36,000.00	5,056.04	10,205.24	28.3%	42.4%	20,738.72
Star Hill Elementary School	31,000.00	7,962.83	10,756.64	34.7%	60.4%	12,280.53
W. B. Simpson Es	48,000.00	6,016.43	12,989.45	27.1%	39.6%	28,994.12
F. Niel Postlethwait Ms	145,000.00	48,973.62	39,519.11	27.3%	61.0%	56,507.27
W. Reily Brown Es	46,000.00	6,455.86	16,403.44	35.7%	49.7%	23,140.70
David E. Robinson ES	43,000.00	6,340.20	14,924.95	34.7%	49.5%	21,734.85
Fred Fifer Middle School	156,000.00	11,941.12	14,520.09	9.3%	17.0%	129,538.79
Caesar Rodney High School	714,200.00	157,513.99	217,452.69	30.4%	52.5%	339,233.32
Dover Air Force Base Ms	61,000.00	8,623.81	19,068.44	31.3%	45.4%	33,307.75
JS Charlton School	233,000.00	20,180.82	46,885.33	20.1%	28.8%	165,933.85
<b>District Level</b>						
Board Of Ed/District Expenses	17,000.00	-	10,760.67	63.3%	63.3%	6,239.33
District Expenditures	416,000.00	67,477.22	278,085.21	66.8%	83.1%	70,437.57
District Office	930,000.00	43,874.43	256,930.33	27.6%	32.3%	629,195.24
District Operations (Charlton)	3,491,700.00	376,961.48	840,763.28	24.1%	34.9%	2,273,975.24
Superintendent	30,000.00	2,441.25	9,340.49	31.1%	39.3%	18,218.26
Curriculum/Instruction	1,370,000.00	56,224.51	760,250.08	55.5%	59.6%	553,525.41
Technology (Instructional)	920,000.00	216,949.70	439,090.24	47.7%	71.3%	263,960.06
Technology (Maintenance)	200,000.00	33,966.89	58,781.21	29.4%	46.4%	107,251.90
Special School Tuition Payment	800,000.00	285,280.63	55,757.19	7.0%	42.6%	458,962.18
Special Services CR	992,000.00	225,809.95	362,312.19	36.5%	59.3%	403,877.86
Maintenance	1,005,400.00	312,271.97	369,211.45	36.7%	67.8%	323,916.58
Operations/Utilities	1,561,500.00	16,613.28	75,441.47	4.8%	5.9%	1,469,445.25
Local Transportation	630,000.00	134,073.83	289,118.55	45.9%	67.2%	206,807.62
State Transportation CR	4,000,000.00	-	1,079,368.82	27.0%	27.0%	2,920,631.18
Personnel/Hr	112,000.00	1,653.54	9,568.05	8.5%	10.0%	100,778.41
Child Nutrition	6,668,000.00	3,412.92	2,662,677.17	39.9%	40.0%	4,001,909.91
<b>Salaries</b>						
State Salaries CR	51,634,000.00	-	21,469,160.72	41.6%	41.6%	30,164,839.28
State Salaries Charlton	10,496,000.00	-	4,548,416.15	43.3%	43.3%	5,947,583.85
Local Salaries CR	20,613,000.00	-	8,631,776.92	41.9%	41.9%	11,981,223.08
Tuition Salaries CR	1,499,000.00	-	513,801.13	34.3%	34.3%	985,198.87
Tuition Salaries Charlton	3,963,000.00	-	1,607,314.29	40.6%	40.6%	2,355,685.71
<b>Dover Air Force Base</b>						
Base Salaries	6,353,000.00	-	2,572,603.91	40.5%	40.5%	3,780,396.09
Base Operations	685,000.00	58,030.24	283,711.55	41.4%	49.9%	343,258.21
Base Indirect Other Schools	3,000,000.00	-	856,107.22	28.5%	28.5%	2,143,892.78
<b>Other Funds</b>						
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	-	18,311.40	8.1%	8.1%	206,688.60
Debt Service	5,478,400.00	-	1,460,339.54	26.7%	26.7%	4,018,060.46
Alternative School	1,900,000.00	792,670.38	617,508.00	32.5%	74.2%	489,821.62
<b>Federal Funds</b>						
Title I	3,390,600.00	-	721,815.09	21.3%	21.3%	2,668,784.91
Title III	33,400.00	-	-	0.0%	0.0%	33,400.00
IDEA	1,919,300.00	17,009.11	438,272.95	22.8%	23.7%	1,464,017.94
Perkins	192,400.00	-	82,840.98	43.1%	43.1%	109,559.02
<b>Total Expenditure Budget</b>	<b>148,056,000.00</b>	<b>2,994,806.85</b>	<b>51,856,582.55</b>	<b>35.0%</b>	<b>37.0%</b>	<b>93,204,610.60</b>
<b>Unbudgeted Items</b>						
Competitive State Grants	3,283,453.56	-	169,850.27	5.2%	5.2%	3,113,603.29
Supplemental ESSER Grants	398,836.00	-	227,479.31	57.0%	57.0%	171,356.69
ESSER I	1,961,593.00	254,813.77	1,608,271.74	82.0%	95.0%	98,507.49
ESSER II	8,238,657.00	835,746.65	4,362,312.67	52.9%	63.1%	3,040,597.68
ESSER III	18,508,784.00	223,695.25	694,692.78	3.8%	5.0%	17,590,395.97
Prior Year Federal Grants	5,434,983.00	243,210.67	5,126,148.93	94.3%	98.8%	65,623.40
Previous Budget Year Expenses in CY		5,302,433.61	16,251,037.87			

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

	Budget	Received	Anticipated Receipts	Percent Received
<b>STATE FUNDS</b>				
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	283,946.37	1,116,053.63	20.3%
Division II, AOC - Voc	130,000.00	135,653.00	0.00	104.3%
Division II, Energy	1,000,000.00	1,255,013.00	0.00	125.5%
Division III, Equalization	10,350,000.00	9,234,259.00	1,115,741.00	89.2%
State Transportation	3,162,000.00	2,652,309.43	509,690.57	83.9%
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	3,412,840.08	6,825,659.92	33.3%
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	209,645.00	0.00	104.8%
Other State Revenue	800,000.00	1,345,403.00	0.00	168.2%
<b>Total State Funds</b>	<b>95,942,600.00</b>	<b>67,961,056.88</b>	<b>27,981,543.12</b>	<b>70.8%</b>
<b>LOCAL FUNDS</b>				
Current Expense Tax Receipts	8,460,000.00	8,287,422.40	172,577.60	98.0%
Debt Service Tax Receipts	2,106,000.00	2,287,148.35	0.00	108.6%
Debt Service - Impact Fee	300,000.00	0.00	300,000.00	0.0%
Tuition Tax Receipts	4,320,000.00	4,106,793.10	213,206.90	95.1%
Minor Capital Tax Receipts	467,900.00	414,367.37	53,532.63	88.6%
Technology Maintenance Match	214,000.00	204,887.79	9,112.21	95.7%
Interest	200,000.00	0.00	200,000.00	0.0%
Athletics	10,000.00	26,985.75	0.00	269.9%
CSCR	45,000.00	0.00	45,000.00	0.0%
Indirect Costs	235,000.00	9,916.95	225,083.05	4.2%
Cafeteria	4,468,000.00	2,020,572.99	2,447,427.01	45.2%
Other Match Tax Receipts	864,300.00	822,737.60	41,562.40	95.2%
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	824,315.63	2,385,684.37	25.7%
<b>Total Local Funds</b>	<b>24,780,200.00</b>	<b>19,005,147.93</b>	<b>5,775,052.07</b>	<b>76.7%</b>

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

	Budget	Received	Anticipated Receipts	Percent Received
<b>FEDERAL FUNDS</b>				
IDEA Part B	1,919,300.00	1,919,326.00	0.00	100.0%
Title I	2,574,088.00	2,574,087.00	1.00	100.0%
Title II	539,662.00	539,662.00	0.00	100.0%
Title III	33,400.00	33,354.00	46.00	99.9%
Perkins	192,400.00	192,402.00	0.00	100.0%
Other Federal Revenue	276,850.00	276,850.00	0.00	100.0%
<b>Total Federal Funds</b>	<b>5,535,700.00</b>	<b>5,535,681.00</b>	<b>19.00</b>	<b>100.0%</b>
<b>Grand Total All Funds</b>	<b>126,258,500.00</b>	<b>92,501,885.81</b>	<b>33,756,614.19</b>	<b>73.3%</b>

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

	<b>Budget</b>	<b>Received</b>	<b>Anticipated Receipts</b>	<b>Percent Received</b>
<b>STATE FUNDS</b>				
Formula Salaries & OEC's	10,496,000.00	8,609,595.00	1,886,405.00	82.0%
Division II, AOC	250,000.00	87,209.52	162,790.48	34.9%
Division II, AOC - Voc	25,000.00	28,022.00	0.00	112.1%
Division II, Energy	165,000.00	271,330.00	0.00	164.4%
Division III, Equalization	1,700,000.00	1,542,163.00	157,837.00	90.7%
State Transportation	1,383,000.00	1,489,501.19	0.00	107.7%
Minor Capital Improvements	36,200.00	36,188.00	12.00	100.0%
<b>Total State Funds</b>	<b>14,055,200.00</b>	<b>12,064,008.71</b>	<b>1,991,191.29</b>	<b>85.8%</b>
<b>LOCAL FUNDS</b>				
Interest	17,000.00	0.00	17,000.00	0.0%
CSCR	3,000.00	0.00	3,000.00	0.0%
<b>Total Local Funds</b>	<b>20,000.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>0.0%</b>
<b>Grand Total All Funds</b>	<b>14,075,200.00</b>	<b>12,064,008.71</b>	<b>2,011,191.29</b>	<b>85.7%</b>



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

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.	609,358	17,468	592,664	(774)
(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.	89,700	-	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	-	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	-	80,000	-
(9) Technology costs related to connectivity, Chromebooks and replacement parts, and additional technology supports.	95,000	9,889	85,111	-
(10) Providing mental health services and supports by partially funding additional Mental Health Counselor.	33,200	-	-	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	-	66,800	-
(12) HVAC and air-quality improvements	80,000	-	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. Included additional hours for contact tracing, mail and courier expenditures, expenditures related to increased Child Nutrition meal production, and salaries for transportation and Child Nutrition during the shut down from March to June 2020.	398,000	-	333,385	64,615
(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	234,535	233,068	-	1,467
	<b>1,961,593</b>	<b>260,425</b>	<b>1,602,660</b>	<b>98,508</b>



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

<b>Focus Area and Description</b>	<b>Approved Budget</b>	<b>Amount Encumbered</b>	<b>Amount Expended</b>	<b>Remaining Budget</b>
(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	311,807	1,869,674	5,519
(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	38,120	152,232	44,648
(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	65,591	128,627	305,782
(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	-	19,295	60,705
(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	6,332	1,109,775	490,615
(14) HVAC and air-quality improvements	500,000	248,912	123,612	127,476
(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	164,985	381,866	1,123,149
(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>835,747</b>	<b>4,362,313</b>	<b>3,040,597</b>



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

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	11,232	120,232	8,722,518
(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	164,342	19,754	565,904
(3) Support additional nurses and contact tracing staff.	360,000	-	-	360,000
(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	48,121	158,890	5,442,989
(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	100,000	189,850	310,150
(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	-	-	50,000
(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	-	35,650	192,350
(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
	<b>18,508,784</b>	<b>323,695</b>	<b>594,693</b>	<b>17,590,396</b>

\* Budget includes additional \$5,932 from original approved budget due to increase in allocation from DOE.