

Caesar Rodney



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

Monthly Financial Report

January 2022

Caessar Rodney School District						
Operating Unit Expenditure Summary as of 01/31/2022						
Division - 10 & 11 Caesar Rodney School District						
Salaries 61.5%	Operations 58.9%	Federal 33.3%				
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
Schools						
Allen Frear Elementary School	57,000.00	25,241.30	26,113.31	45.8%	90.1%	5,645.39
Mcilvaine (J. Ralph) Early Chi	46,500.00	4,540.84	20,258.88	43.6%	53.3%	21,700.28
Major George S. Welch Es	46,000.00	9,887.38	11,536.65	25.1%	46.6%	24,575.97
Magnolia Middle School	123,500.00	23,206.97	27,239.69	22.1%	40.8%	73,053.34
Kent Elementary Ilc	9,500.00	5,266.86	2,298.39	24.2%	79.6%	1,934.75
Nellie Hughes Stokes Es	36,500.00	4,367.57	11,318.11	31.0%	43.0%	20,814.32
Star Hill Elementary School	33,000.00	7,154.23	13,117.26	39.7%	61.4%	12,728.51
W. B. Simpson Es	50,500.00	5,156.94	15,745.73	31.2%	41.4%	29,597.33
F. Niel Postlethwait Ms	146,500.00	44,526.78	53,377.44	36.4%	66.8%	48,595.78
W. Reily Brown Es	47,000.00	5,802.63	17,083.90	36.3%	48.7%	24,113.47
David E. Robinson ES	47,000.00	5,245.61	16,726.31	35.6%	46.7%	25,028.08
Fred Fifer Middle School	156,000.00	10,197.90	18,304.89	11.7%	18.3%	127,497.21
Caesar Rodney High School	751,500.00	148,315.35	270,375.28	36.0%	55.7%	332,809.37
Dover Air Force Base Ms	72,500.00	251.94	25,859.22	35.7%	36.0%	46,388.84
JS Charlton School	233,000.00	15,379.59	65,004.99	27.9%	34.5%	152,615.42
District Level						
Board Of Ed/District Expenses	17,000.00	-	10,760.67	63.3%	63.3%	6,239.33
District Expenditures	534,500.00	57,124.93	310,860.54	58.2%	68.8%	166,514.53
District Office	930,000.00	55,166.72	334,767.10	36.0%	41.9%	540,066.18
District Operations (Charlton)	3,491,700.00	579,408.34	1,339,801.40	38.4%	55.0%	1,572,490.26
Superintendent	30,000.00	2,170.00	13,973.37	46.6%	53.8%	13,856.63
Curriculum/Instruction	1,370,000.00	62,818.81	808,537.91	59.0%	63.6%	498,643.28
Technology (Instructional)	920,000.00	194,072.16	555,381.41	60.4%	81.5%	170,546.43
Technology (Maintenance)	200,000.00	19,957.90	91,884.48	45.9%	55.9%	88,157.62
Special School Tuition Payment	800,000.00	310,209.86	139,401.53	17.4%	56.2%	350,388.61
Special Services CR	992,000.00	356,469.61	573,104.89	57.8%	93.7%	62,425.50
Maintenance	1,005,400.00	149,958.67	733,152.46	72.9%	87.8%	122,288.87
Operations/Utilities	1,561,500.00	899.32	115,890.62	7.4%	7.5%	1,444,710.06
Local Transportation	936,500.00	69,285.96	481,138.41	51.4%	58.8%	386,075.63
State Transportation CR	4,200,000.00	-	1,860,032.50	44.3%	44.3%	2,339,967.50
Personnel/Hr	112,000.00	1,417.32	18,655.34	16.7%	17.9%	91,927.34
Child Nutrition	7,096,500.00	1,706.46	3,776,141.06	53.2%	53.2%	3,318,652.48
Salaries						
State Salaries CR	54,271,000.00	-	31,286,112.16	57.6%	57.6%	22,984,887.84
State Salaries Charlton	11,021,000.00	-	6,342,752.79	57.6%	57.6%	4,678,247.21
Local Salaries CR	21,644,000.00	-	12,580,374.55	58.1%	58.1%	9,063,625.45
Tuition Salaries CR	1,574,000.00	-	733,619.87	46.6%	46.6%	840,380.13
Tuition Salaries Charlton	4,161,000.00	-	2,281,961.28	54.8%	54.8%	1,879,038.72
Dover Air Force Base						
Base Salaries	6,353,000.00	-	3,714,701.83	58.5%	58.5%	2,638,298.17
Base Operations	685,000.00	83,158.99	188,386.83	27.5%	39.6%	413,454.18
Base Indirect Other Schools	3,000,000.00	-	1,050,277.79	35.0%	35.0%	1,949,722.21
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	235,000.00	4,665.43	24,284.86	10.3%	12.3%	206,049.71
Debt Service	5,478,400.00	-	1,460,339.54	26.7%	26.7%	4,018,060.46
Alternative School	1,900,000.00	486,666.38	923,512.00	48.6%	74.2%	489,821.62
Federal Funds						
Title I	3,390,600.00	84,908.91	1,324,404.93	39.1%	41.6%	1,981,286.16
Title III	33,400.00	654.00	-	0.0%	2.0%	32,746.00
IDEA	1,919,300.00	59,119.40	759,202.42	39.6%	42.6%	1,100,978.18
Perkins	192,400.00	4,031.23	85,102.92	44.2%	46.3%	103,265.85
Total Expenditure Budget	153,666,900.00	2,898,412.29	74,512,877.51	48.5%	50.4%	76,255,610.20
Unbudgeted Items						
Competitive State Grants	3,300,435.68	15.33	297,617.54	9.0%	9.0%	3,002,802.81
Supplemental ESSER Grants	398,836.00	-	254,433.40	63.8%	63.8%	144,402.60
ESSER I	1,961,593.00	252,071.20	1,627,580.40	83.0%	95.8%	81,941.40
ESSER II	8,238,657.00	660,482.69	5,335,780.82	64.8%	72.8%	2,242,393.49
ESSER III	18,508,784.00	748,832.72	1,074,424.44	5.8%	9.9%	16,685,526.84
Prior Year Federal Grants	5,434,983.00	243,210.67	5,144,544.94	94.7%	99.1%	47,227.39
Previous Budget Year Expenses in CY		4,215,589.54	19,137,505.47			

Caesar Rodney School District Financial Report - Revenue
As of January 31, 2022

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	55,371,000.00	44,182,604.30	11,188,395.70	79.8%
Cafeteria Salaries	1,100,000.00	1,249,418.00	0.00	113.6%
Division II, AOC	1,400,000.00	1,479,935.00	0.00	105.7%
Division II, AOC - Voc	150,000.00	135,653.00	14,347.00	90.4%
Division II, Energy	1,000,000.00	1,100,612.07	0.00	110.1%
Division III, Equalization	9,886,861.00	10,472,864.00	0.00	105.9%
State Transportation	4,000,000.00	3,579,704.50	420,295.50	89.5%
Related Services	165,000.00	148,514.00	16,486.00	90.0%
Drivers Ed.	32,000.00	32,670.00	0.00	102.1%
Unique Alternative	560,000.00	380,145.32	179,854.68	67.9%
Professional Development	85,300.00	85,359.00	0.00	100.1%
Minor Capital Improvements	701,800.00	701,848.00	0.00	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	10,238,500.00	4,266,050.10	5,972,449.90	41.7%
Major Capital Improvements	10,586,000.00	0.00	10,586,000.00	0.0%
Educational Sustainment Fund	1,400,000.00	1,566,474.00	0.00	111.9%
Technology Block Grant	209,000.00	209,645.00	0.00	100.3%
Other State Revenue	1,350,000.00	1,360,403.00	0.00	100.8%
Total State Funds	99,492,761.00	72,209,266.29	27,283,494.71	72.6%
LOCAL FUNDS				
Current Expense Tax Receipts	8,460,000.00	8,535,884.18	0.00	100.9%
Debt Service Tax Receipts	2,106,000.00	2,355,758.24	0.00	111.9%
Debt Service - Impact Fee	300,000.00	143,814.51	156,185.49	47.9%
Tuition Tax Receipts	4,320,000.00	4,230,005.02	89,994.98	97.9%
Minor Capital Tax Receipts	467,900.00	426,802.91	41,097.09	91.2%
Technology Maintenance Match	214,000.00	211,034.09	2,965.91	98.6%
Interest	0.00	0.00	0.00	0.0%
Athletics	30,000.00	35,600.75	0.00	118.7%
CSCR	25,000.00	45,752.64	0.00	183.0%
Indirect Costs	235,000.00	9,916.95	225,083.05	4.2%
Cafeteria	5,353,000.00	2,538,795.56	2,814,204.44	47.4%
Donations	0.00	25.00	0.00	0.0%
Other Match Tax Receipts	864,300.00	847,418.11	16,881.89	98.0%
Charter	-483,100.00	-483,024.05	-75.95	100.0%
Choice	334,700.00	334,761.96	0.00	100.0%
Other Local Revenue	3,210,000.00	858,004.18	2,351,995.82	26.7%
Total Local Funds	25,436,800.00	20,090,550.05	5,346,249.95	79.0%

**Caesar Rodney School District Financial Report - Revenue
As of January 31, 2022**

	Budget	Received	Anticipated Receipts	Percent Received
FEDERAL FUNDS				
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%
Total Federal Funds	5,535,700.00	5,535,681.00	19.00	100.0%
Grand Total All Funds	130,465,261.00	97,835,497.34	32,629,763.66	75.0%

John S Charlton School Financial Report - Revenue
As of January 31, 2022

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	11,021,000.00	8,461,203.00	2,559,797.00	76.8%
Division II, AOC	304,000.00	304,463.00	0.00	100.2%
Division II, AOC - Voc	30,000.00	28,022.00	1,978.00	93.4%
Division II, Energy	201,000.00	202,468.52	0.00	100.7%
Division III, Equalization	2,060,000.00	2,063,666.00	0.00	100.2%
State Transportation	1,500,000.00	1,489,501.19	10,498.81	99.3%
Minor Capital Improvements	36,200.00	36,188.00	12.00	100.0%
Total State Funds	15,152,200.00	12,585,511.71	2,566,688.29	83.1%
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	15,172,200.00	12,585,511.71	2,586,688.29	83.0%



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	-	349,951	48,049
(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
	1,961,593	260,425	1,619,226	81,942



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

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	61,572	2,121,824	3,604
(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	78,038	152,899	4,063
(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	52,774	154,967	292,259
(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	-	33,165	46,835
(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	17	1,533,222	73,483
(14) HVAC and air-quality improvements	500,000	242,782	182,089	75,129
(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	225,300	580,382	864,318
(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
	8,238,657	660,483	5,335,780	2,242,394



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	228,267	222,006	8,403,709
(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	146,780	37,316	565,904
(3) Support additional nurses and contact tracing staff.	360,000	-	9,122	350,878
(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	184,621	299,328	5,166,051
(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	189,165	400,685	10,150
(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
	18,508,784	748,833	1,074,424	16,685,527

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