

Caesar Rodney



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

MONTHLY FINANCIAL REPORT

November 2020

Caessar Rodney School District

Operating Unit Expenditure Summary as of 11/30/2020

Division - 10 & 11 Caesar Rodney School District

Salaries 42.3%	Operations 41.8%	Federal 16.7%				
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
Schools						
Allen Frear Elementary School	82,000.00	19,431.77	21,516.36	26.2%	49.9%	41,051.87
Mcilvaine (J. Ralph) Early Chi	52,000.00	6,401.33	13,113.35	25.2%	37.5%	32,485.32
Major George S. Welch Es	55,000.00	9,469.20	23,224.94	42.2%	59.4%	22,305.86
Kent Elementary Ilc	13,000.00	131.83	1,357.27	10.4%	11.5%	11,510.90
Nellie Hughes Stokes Es	52,000.00	6,650.21	7,266.55	14.0%	26.8%	38,083.24
Star Hill Elementary School	46,500.00	9,515.64	11,513.32	24.8%	45.2%	25,471.04
W. B. Simpson Es	50,000.00	6,875.92	15,934.83	31.9%	45.6%	27,189.25
F. Niel Postlethwait Ms	193,000.00	19,978.25	42,859.72	22.2%	32.6%	130,162.03
W. Reily Brown Es	55,000.00	5,395.70	13,710.96	24.9%	34.7%	35,893.34
Fred Fifer Middle School	184,000.00	13,953.04	29,345.58	15.9%	23.5%	140,701.38
Caesar Rodney High School	692,000.00	198,062.66	206,073.86	29.8%	58.4%	287,863.48
Dover Air Force Base Ms	63,000.00	26,012.14	18,479.40	29.3%	70.6%	18,508.46
JS Charlton School	232,000.00	21,048.48	33,520.34	14.4%	23.5%	177,431.18
District Level						
Board Of Ed/District Expenses	17,000.00	-	12,671.00	74.5%	74.5%	4,329.00
District Expenditures	455,500.00	45,934.66	155,200.23	34.1%	44.2%	254,365.11
District Office	810,000.00	166,012.91	190,590.49	23.5%	44.0%	453,396.60
District Operations (Charlton)	3,340,500.00	529,654.64	713,286.43	21.4%	37.2%	2,097,558.93
Superintendent	30,000.00	2,599.30	7,383.56	24.6%	33.3%	20,017.14
Curriculum/Instruction	1,730,000.00	415,657.98	1,083,809.16	62.6%	86.7%	230,532.86
Technology (Instructional)	820,000.00	154,440.12	243,662.93	29.7%	48.5%	421,896.95
Technology (Maintenance)	200,000.00	76,873.91	92,641.36	46.3%	84.8%	30,484.73
Special School Tuition Payment	450,000.00	134,294.65	78,705.07	17.5%	47.3%	237,000.28
Special Services CR	970,000.00	393,620.35	256,702.13	26.5%	67.0%	319,677.52
Maintenance	1,335,000.00	115,860.86	298,358.40	22.3%	31.0%	920,780.74
Operations/Utilities	1,370,000.00	38,296.02	37,703.98	2.8%	5.5%	1,294,000.00
Local Transportation	630,000.00	48,537.22	94,785.73	15.0%	22.7%	486,677.05
State Transportation CR	4,000,000.00	-	833,063.70	20.8%	20.8%	3,166,936.30
Personnel/Hr	112,000.00	-	9,002.21	8.0%	8.0%	102,997.79
Child Nutrition	2,407,000.00	-	2,019,369.03	83.9%	83.9%	387,630.97
Salaries						
State Salaries CR	52,100,000.00	-	20,802,381.07	39.9%	39.9%	31,297,618.93
State Salaries Charlton	10,290,000.00	-	4,198,510.94	40.8%	40.8%	6,091,489.06
Local Salaries CR	20,209,000.00	-	8,091,023.27	40.0%	40.0%	12,117,976.73
Tuition Salaries CR	1,470,000.00	-	543,971.62	37.0%	37.0%	926,028.38
Tuition Salaries Charlton	3,885,000.00	-	1,513,217.70	39.0%	39.0%	2,371,782.30
Dover Air Force Base						
Base Salaries	6,228,000.00	-	2,566,317.03	41.2%	41.2%	3,661,682.97
Base Operations	777,000.00	85,193.81	338,350.12	43.5%	54.5%	353,456.07
Base Indirect Other Schools	3,000,000.00	-	995,438.00	33.2%	33.2%	2,004,562.00
Other Funds						
Major Capital Improvements	-	-	-	0.0%	0.0%	-
Minor Capital Improvements	1,031,000.00	-	-	0.0%	0.0%	1,031,000.00
Vocational Education	225,000.00	10,555.03	25,679.83	11.4%	16.1%	188,765.14
Debt Service	2,800,000.00	-	1,102,949.32	39.4%	39.4%	1,697,050.68
Alternative School	1,800,000.00	792,674.38	652,708.00	36.3%	80.3%	354,617.62
Federal Funds						
Title I	3,307,027.00	163,229.00	705,476.92	21.3%	26.3%	2,438,321.08
Title III	33,077.00	537.99	186.54	0.6%	2.2%	32,352.47
IDEA	1,884,809.00	164,830.61	383,914.89	20.4%	29.1%	1,336,063.50
Perkins	180,070.00	7,504.17	7,740.23	4.3%	8.5%	164,825.60
CARES	1,500,000.00	246,752.17	448,888.93	29.9%	46.4%	804,358.90
Total Expenditure Budget	131,166,483.00	3,935,985.95	48,941,606.30	37.3%	40.3%	78,288,890.75
Unbudgeted Items						
Competitive State Grants	2,715,135.63	-	186,828.42	6.9%	6.9%	2,528,307.21
Previous Budget Year Expenses	-	10,218,539.29	13,356,142.99			
Prior Year Federal Grants	5,226,061.00	10,427.55	5,158,977.21	98.7%	98.9%	56,656.24

**Caesar Rodney School District Financial Report - Revenue
As of November 30, 2020**

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	52,500,000.00	44,049,734.00	8,450,266.00	83.9%
Cafeteria Salaries	600,000.00	1,152,387.00	0.00	192.1%
Division II, AOC	1,400,000.00	1,449,523.00	0.00	103.5%
Division II, AOC - Voc	130,000.00	100,250.00	29,750.00	77.1%
Division II, Energy	1,000,000.00	946,936.00	53,064.00	94.7%
Division III, Equalization	10,500,000.00	9,510,775.00	989,225.00	90.6%
State Transportation	4,081,000.00	3,049,615.79	1,031,384.21	74.7%
Related Services	260,000.00	235,737.00	24,263.00	90.7%
Drivers Ed.	31,000.00	27,787.00	3,213.00	89.6%
Unique Alternative	215,000.00	107,464.00	107,536.00	50.0%
Professional Development	88,000.00	87,551.00	449.00	99.5%
Minor Capital Improvements	600,000.00	0.00	600,000.00	0.0%
Americanization	14,500.00	14,500.00	0.00	100.0%
Discipline 1	1,243,000.00	1,242,867.00	133.00	100.0%
Dover AFB Budget	9,800,000.00	2,461,182.75	7,338,817.25	25.1%
Educational Sustainment Fund	1,500,000.00	1,396,239.00	103,761.00	93.1%
Technology Block Grant	200,000.00	186,862.00	13,138.00	93.4%
Other State Revenue	800,000.00	691,561.75	108,438.25	86.4%
Total State Funds	84,962,500.00	66,710,972.29	18,251,527.71	78.5%
LOCAL FUNDS				
Current Expense Tax Receipts	8,200,000.00	8,030,613.39	169,386.61	97.9%
Debt Service Tax Receipts	2,050,000.00	2,215,439.19	0.00	108.1%
Debt Service - Impact Fee	300,000.00	0.00	300,000.00	0.0%
Tuition Tax Receipts	4,000,000.00	3,731,130.65	268,869.35	93.3%
Minor Capital Tax Receipts	340,000.00	320,792.07	19,207.93	94.4%
Technology Maintenance Match	210,000.00	197,296.62	12,703.38	94.0%
Interest	975,000.00	253,638.67	721,361.33	26.0%
Athletics	30,000.00	0.00	30,000.00	0.0%
CSCR	30,000.00	44,010.06	0.00	146.7%
Indirect Costs	0.00	235,373.23	0.00	0.0%
Cafeteria	1,807,000.00	1,724,863.53	82,136.47	95.5%
Other Match Tax Receipts	584,000.00	551,224.37	32,775.63	94.4%
Charter	-401,700.00	-150,816.96	-250,883.04	37.5%
Choice	390,000.00	0.00	390,000.00	0.0%
Other Local Revenue	3,640,000.00	673,567.50	2,966,432.50	18.5%
Total Local Funds	22,154,300.00	17,827,132.32	4,327,167.68	80.5%

**Caesar Rodney School District Financial Report - Revenue
As of November 30, 2020**

	Budget	Received	Anticipated Receipts	Percent Received
FEDERAL FUNDS				
IDEA Part B	1,884,809.00	1,884,809.00	0.00	100.0%
Title I	2,519,675.00	2,519,675.00	0.00	100.0%
Title II	513,340.00	513,340.00	0.00	100.0%
Title III	33,077.00	33,077.00	0.00	100.0%
Perkins	180,070.00	185,070.00	0.00	102.8%
Other Federal Revenue	1,774,012.00	282,669.77	1,491,342.23	15.9%
Total Federal Funds	6,904,983.00	5,418,640.77	1,486,342.23	78.5%
Grand Total All Funds	114,021,783.00	89,956,745.38	24,065,037.62	78.9%

John S Charlton School Financial Report - Revenue
As of November 30, 2020

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	10,290,000.00	8,695,314.00	1,594,686.00	84.5%
Division II, AOC	245,000.00	240,717.04	4,282.96	98.3%
Division II, AOC - Voc	25,000.00	19,738.00	5,262.00	79.0%
Division II, Energy	154,000.00	138,680.96	15,319.04	90.1%
Division III, Equalization	1,670,000.00	1,502,181.00	167,819.00	90.0%
State Transportation	1,383,000.00	1,272,365.43	110,634.57	92.0%
Minor Capital Improvements	31,000.00	31,762.00	0.00	102.5%
Total State Funds	13,798,000.00	11,900,758.43	1,897,241.57	86.2%
LOCAL FUNDS				
Interest	40,500.00	10,493.01	30,006.99	25.9%
CSCR	3,500.00	0.00	3,500.00	0.0%
Other Local Revenue	6,000.00	0.00	6,000.00	0.0%
Total Local Funds	50,000.00	10,493.01	39,506.99	21.0%
Grand Total All Funds	13,848,000.00	11,911,251.44	1,936,748.56	86.0%



Caesar Rodney School District Monthly Financial Report Supplement – November 2020 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 \$240,300.
 - **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)	44,431.18
Connectivity – Costs associated with providing connectivity to all students, including parking lot hotspots at the schools, cell phone hotspots, and technology hotline.	59,823.33
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	238,954.60
Additional Costs Incurred to Enable Remote Learning and Telecommuting	\$ 713,543.23