

Caesar Rodney



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

Monthly Financial Report

January 2021

Caessar Rodney School District

Operating Unit Expenditure Summary as of 01/31/2021

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	82,000.00	15,029.07	28,200.53	34.4%	52.7%	38,770.40
Mcilvaine (J. Ralph) Early Chi	52,000.00	3,231.90	19,840.58	38.2%	44.4%	28,927.52
Major George S. Welch Es	55,000.00	10,614.15	28,164.34	51.2%	70.5%	16,221.51
Kent Elementary Ilc	13,000.00	2,590.25	2,559.38	19.7%	39.6%	7,850.37
Nellie Hughes Stokes Es	52,000.00	3,945.12	10,642.72	20.5%	28.1%	37,412.16
Star Hill Elementary School	46,500.00	5,495.40	19,604.20	42.2%	54.0%	21,400.40
W. B. Simpson Es	55,500.00	7,437.25	24,007.25	43.3%	56.7%	24,055.50
F. Niel Postlethwait Ms	201,800.00	12,676.08	53,388.46	26.5%	32.7%	135,735.46
W. Reily Brown Es	55,000.00	3,339.90	15,909.54	28.9%	35.0%	35,750.56
Fred Fifer Middle School	192,500.00	8,720.65	42,080.84	21.9%	26.4%	141,698.51
Caesar Rodney High School	716,700.00	164,096.44	308,422.53	43.0%	65.9%	244,181.03
Dover Air Force Base Ms	63,000.00	21,524.01	22,742.46	36.1%	70.3%	18,733.53
JS Charlton School	232,000.00	18,502.14	47,727.23	20.6%	28.5%	165,770.63
District Level						
Board Of Ed/District Expenses	17,000.00	-	13,109.71	77.1%	77.1%	3,890.29
District Expenditures	408,000.00	142,177.46	234,892.14	57.6%	92.4%	30,930.40
District Office	930,000.00	164,602.30	309,268.65	33.3%	51.0%	456,129.05
District Operations (Charlton)	3,340,500.00	543,130.82	1,207,500.86	36.1%	52.4%	1,589,868.32
Superintendent	30,000.00	1,559.58	12,035.39	40.1%	45.3%	16,405.03
Curriculum/Instruction	2,018,000.00	209,641.95	1,330,292.18	65.9%	76.3%	478,065.87
Technology (Instructional)	920,000.00	45,703.24	401,140.68	43.6%	48.6%	473,156.08
Technology (Maintenance)	200,000.00	60,540.49	102,341.11	51.2%	81.4%	37,118.40
Special School Tuition Payment	800,000.00	452,684.33	215,478.33	26.9%	83.5%	131,837.34
Special Services CR	970,000.00	267,152.09	437,698.51	45.1%	72.7%	265,149.40
Maintenance	1,335,000.00	93,772.28	371,397.22	27.8%	34.8%	869,830.50
Operations/Utilities	1,335,000.00	15,393.19	61,631.63	4.6%	5.8%	1,257,975.18
Local Transportation	630,000.00	44,308.22	137,244.73	21.8%	28.8%	448,447.05
State Transportation CR	4,000,000.00	-	1,400,397.08	35.0%	35.0%	2,599,602.92
Personnel/Hr	112,000.00	-	31,155.12	27.8%	27.8%	80,844.88
Child Nutrition	3,646,000.00	-	3,225,452.98	88.5%	88.5%	420,547.02
Salaries						
State Salaries CR	51,700,000.00	-	30,088,319.08	58.2%	58.2%	21,611,680.92
State Salaries Charlton	10,290,000.00	-	5,964,064.72	58.0%	58.0%	4,325,935.28
Local Salaries CR	20,209,000.00	-	11,844,456.05	58.6%	58.6%	8,364,543.95
Tuition Salaries CR	1,470,000.00	-	787,457.99	53.6%	53.6%	682,542.01
Tuition Salaries Charlton	3,885,000.00	-	2,173,770.20	56.0%	56.0%	1,711,229.80
Dover Air Force Base						
Base Salaries	6,228,000.00	-	3,702,394.75	59.4%	59.4%	2,525,605.25
Base Operations	777,000.00	95,176.77	499,444.18	64.3%	76.5%	182,379.05
Base Indirect Other Schools	3,000,000.00	-	1,575,429.59	52.5%	52.5%	1,424,570.41
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	8,364.39	28,529.75	12.7%	16.4%	188,105.86
Debt Service	2,800,000.00	-	1,446,206.52	51.7%	51.7%	1,353,793.48
Alternative School	1,800,000.00	486,670.38	958,712.00	53.3%	80.3%	354,617.62
Federal Funds						
Title I	3,307,027.00	163,229.00	1,283,625.18	38.8%	43.8%	1,860,172.82
Title III	33,077.00	537.99	581.94	1.8%	3.4%	31,957.07
IDEA	1,884,809.00	145,245.73	687,876.47	36.5%	44.2%	1,051,686.80
Perkins	185,070.00	1,904.17	33,360.21	18.0%	19.1%	149,805.62
Total Expenditure Budget	131,333,483.00	3,218,996.74	71,188,555.01	54.2%	56.7%	56,925,931.25
Unbudgeted Items						
Competitive State Grants	1,084,381.05	-	229,808.50	21.2%	21.2%	854,572.55
CARES Grants	2,348,162.00	367,433.06	503,645.55	21.4%	37.1%	1,477,083.39
Prior Year Federal Grants	5,226,061.00	52,853.72	5,170,466.42	98.9%	99.9%	2,740.86
Other Previous Budget Year Expenses	-	6,291,846.75	12,322,611.45			

Caesar Rodney School District Financial Report - Revenue
As of January 31, 2021

	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	1,100,000.00	1,152,387.00	0.00	104.8%
Division II, AOC	1,368,400.00	1,433,945.42	0.00	104.8%
Division II, AOC - Voc	125,000.00	124,927.53	72.47	99.9%
Division II, Energy	1,031,000.00	1,031,644.00	0.00	100.1%
Division III, Equalization	9,652,000.00	10,309,084.00	0.00	106.8%
State Transportation	4,081,000.00	3,090,142.21	990,857.79	75.7%
Related Services	260,000.00	235,737.00	24,263.00	90.7%
Drivers Ed.	29,000.00	29,404.00	0.00	101.4%
Unique Alternative	620,000.00	604,717.02	15,282.98	97.5%
Professional Development	87,500.00	87,551.00	0.00	100.1%
Minor Capital Improvements	600,000.00	602,096.00	0.00	100.3%
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	4,922,365.50	4,877,634.50	50.2%
Educational Sustainment Fund	1,500,000.00	1,396,239.00	103,761.00	93.1%
Technology Block Grant	204,000.00	204,781.00	0.00	100.4%
Other State Revenue	1,228,600.00	691,561.75	537,038.25	56.3%
Total State Funds	85,444,000.00	71,223,683.43	14,220,316.57	83.4%
LOCAL FUNDS				
Current Expense Tax Receipts	8,200,000.00	8,393,655.30	0.00	102.4%
Debt Service Tax Receipts	2,050,000.00	2,315,993.71	0.00	113.0%
Debt Service - Impact Fee	300,000.00	216,511.61	83,488.39	72.2%
Tuition Tax Receipts	3,900,000.00	3,900,521.61	0.00	100.0%
Minor Capital Tax Receipts	340,000.00	335,352.31	4,647.69	98.6%
Technology Maintenance Match	210,000.00	206,251.51	3,748.49	98.2%
Interest	600,000.00	356,579.54	243,420.46	59.4%
Athletics	0.00	0.00	0.00	0.0%
CSCRIP	44,000.00	44,010.06	0.00	100.0%
Indirect Costs	235,000.00	235,373.23	0.00	100.2%
Cafeteria	2,546,000.00	2,667,271.42	0.00	104.8%
Other Match Tax Receipts	845,000.00	576,243.38	268,756.62	68.2%
Charter	-469,200.00	-469,171.25	-28.75	100.0%
Choice	350,000.00	302,913.50	47,086.50	86.5%
Other Local Revenue	3,421,000.00	1,175,464.72	2,245,535.28	34.4%
Total Local Funds	22,571,800.00	20,256,970.65	2,314,829.35	89.7%

Caesar Rodney School District Financial Report - Revenue
As of January 31, 2021

	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	185,070.00	185,070.00	0.00	100.0%
Other Federal Revenue	274,012.00	283,419.77	0.00	103.4%
Total Federal Funds	5,409,983.00	5,419,390.77	0.00	100.2%
Grand Total All Funds	113,425,783.00	96,900,044.85	16,525,738.15	85.4%

John S Charlton School Financial Report - Revenue
As of January 31, 2021

	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	263,700.00	252,366.00	11,334.00	95.7%
Division II, AOC - Voc	27,500.00	27,615.43	0.00	100.4%
Division II, Energy	228,000.00	167,287.96	60,712.04	73.4%
Division III, Equalization	1,710,000.00	1,713,514.00	0.00	100.2%
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	13,933,200.00	12,160,224.82	1,772,975.18	87.3%
LOCAL FUNDS				
Interest	27,000.00	14,001.51	12,998.49	51.9%
CSCR	3,000.00	0.00	3,000.00	0.0%
Other Local Revenue	0.00	0.00	0.00	0.0%
Total Local Funds	30,000.00	14,001.51	15,998.49	46.7%
Grand Total All Funds	13,963,200.00	12,174,226.33	1,788,973.67	87.2%



Caesar Rodney School District Monthly Financial Report Supplement – January 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 \$255,400.
 - **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)	46,095.77
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.)	22,290.03
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	247,849.44
Additional Costs Incurred to Enable Remote Learning and Telecommuting	\$ 686,569.36

- Although various factors may contribute to the fluctuations in costs from year to year, including severity of weather and timing of payments each month, the District has experienced a cost savings in some areas (information is presented through January 31 of each fiscal year):

	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019
Substitute services (including teachers and custodians)	\$ 175,086.32	\$ 514,398.88	\$ 483,928.98
Additional pay for summer school, overtime, and extra duties	672,196.73	1,205,753.12	716,273.16
Utilities (including water/sewer, propane, and electricity)	621,134.24	901,793.55	883,896.24