

Caesar Rodney



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

## Monthly Financial Report

May 2021

Caessar Rodney School District						
Operating Unit Expenditure Summary as of 05/31/2021						
Division - 10 & 11 Caesar Rodney School District						
Salaries 92.3%	Operations 91.8%	Federal 66.7%				
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
<b>Schools</b>						
Allen Frear Elementary School	82,000.00	4,523.52	38,601.86	47.1%	52.6%	38,874.62
Mcilvaine (J. Ralph) Early Chi	52,000.00	646.38	30,247.44	58.2%	59.4%	21,106.18
Major George S. Welch Es	55,000.00	9,474.49	40,707.43	74.0%	91.2%	4,818.08
Kent Elementary Iic	13,000.00	1,402.89	8,911.73	68.6%	79.3%	2,685.38
Nellie Hughes Stokes Es	52,000.00	2,575.79	20,886.30	40.2%	45.1%	28,537.91
Star Hill Elementary School	46,500.00	1,359.59	25,256.19	54.3%	57.2%	19,884.22
W. B. Simpson Es	55,500.00	816.53	34,874.94	62.8%	64.3%	19,808.53
F. Niel Postlethwait Ms	201,800.00	5,142.64	73,955.92	36.6%	39.2%	122,701.44
W. Reily Brown Es	55,000.00	4,341.73	33,718.48	61.3%	69.2%	16,939.79
Fred Fifer Middle School	192,500.00	7,793.87	55,015.33	28.6%	32.6%	129,690.80
Caesar Rodney High School	716,700.00	179,427.24	426,245.80	59.5%	84.5%	111,026.96
Dover Air Force Base Ms	63,000.00	890.94	26,579.05	42.2%	43.6%	35,530.01
JS Charlton School	232,000.00	28,864.39	116,733.48	50.3%	62.8%	86,402.13
<b>District Level</b>						
Board Of Ed/District Expenses	17,000.00	-	14,208.73	83.6%	83.6%	2,791.27
District Expenditures	408,000.00	32,441.27	359,979.09	88.2%	96.2%	15,579.64
District Office	930,000.00	89,282.10	627,603.03	67.5%	77.1%	213,114.87
District Operations (Charlton)	3,340,500.00	223,378.51	2,246,693.56	67.3%	73.9%	870,427.93
Superintendent	30,000.00	1,897.35	21,650.41	72.2%	78.5%	6,452.24
Curriculum/Instruction	2,018,000.00	243,918.53	1,601,714.60	79.4%	91.5%	172,366.87
Technology (Instructional)	920,000.00	64,396.65	519,095.10	56.4%	63.4%	336,508.25
Technology (Maintenance)	200,000.00	13,227.58	161,586.87	80.8%	87.4%	25,185.55
Special School Tuition Payment	800,000.00	177,903.44	451,626.31	56.5%	78.7%	170,470.25
Special Services CR	970,000.00	20,316.16	692,648.13	71.4%	73.5%	257,035.71
Maintenance	1,335,000.00	540,561.82	711,175.64	53.3%	93.8%	83,262.54
Operations/Utilities	1,335,000.00	21,523.67	99,095.40	7.4%	9.0%	1,214,380.93
Local Transportation	630,000.00	19,578.75	224,073.66	35.6%	38.7%	386,347.59
State Transportation CR	4,000,000.00	-	2,725,483.92	68.1%	68.1%	1,274,516.08
Personnel/Hr	112,000.00	-	35,651.79	31.8%	31.8%	76,348.21
Child Nutrition	3,646,000.00	-	5,185,461.34	142.2%	142.2%	(1,539,461.34)
<b>Salaries</b>						
State Salaries CR	51,700,000.00	-	45,587,835.50	88.2%	88.2%	6,112,164.50
State Salaries Charlton	10,290,000.00	-	8,845,156.72	86.0%	86.0%	1,444,843.28
Local Salaries CR	20,209,000.00	-	17,969,160.06	88.9%	88.9%	2,239,839.94
Tuition Salaries CR	1,470,000.00	-	1,164,801.64	79.2%	79.2%	305,198.36
Tuition Salaries Charlton	3,885,000.00	-	3,225,378.13	83.0%	83.0%	659,621.87
<b>Dover Air Force Base</b>						
Base Salaries	6,228,000.00	-	5,601,905.01	89.9%	89.9%	626,094.99
Base Operations	777,000.00	82,689.95	608,968.23	78.4%	89.0%	85,341.82
Base Indirect Other Schools	3,000,000.00	-	2,495,926.08	83.2%	83.2%	504,073.92
<b>Other Funds</b>						
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	3,892.67	52,261.85	23.2%	25.0%	168,845.48
Debt Service	2,800,000.00	-	2,733,699.18	97.6%	97.6%	66,300.82
Alternative School	1,800,000.00	306,004.00	1,570,720.00	87.3%	104.3%	(76,724.00)
<b>Federal Funds</b>						
Title I	3,307,027.00	164,677.37	2,258,229.74	68.3%	73.3%	884,119.89
Title III	33,077.00	537.99	990.92	3.0%	4.6%	31,548.09
IDEA	1,884,809.00	107,198.49	1,210,836.39	64.2%	69.9%	566,774.12
Perkins	185,070.00	32,232.17	65,015.65	35.1%	52.5%	87,822.18
<b>Total Expenditure Budget</b>	<b>131,333,483.00</b>	<b>2,392,918.47</b>	<b>110,000,366.63</b>	<b>83.8%</b>	<b>85.6%</b>	<b>18,940,197.90</b>
<b>Unbudgeted Items</b>						
Competitive State Grants	1,235,058.30	6,788.54	444,166.69	36.0%	36.5%	784,103.07
Supplemental ESSER Grants	398,836.00	-	212,946.03	53.4%	53.4%	185,889.97
ESSER I	1,961,593.00	300,846.94	1,273,990.78	64.9%	80.3%	386,755.28
ESSER II	8,238,657.00	1,215,415.93	147,577.60	1.8%	16.5%	6,875,663.47
Prior Year Federal Grants	5,226,061.00	8,000.00	5,231,905.86	100.1%	100.3%	(13,844.86)
Other Previous Budget Year Expenses		4,498,671.25	18,318,936.65			

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

	Budget	Received	Anticipated Receipts	Percent Received
<b>STATE FUNDS</b>				
Formula Salaries & OEC's	52,500,000.00	48,413,164.46	4,086,835.54	92.2%
Cafeteria Salaries	1,100,000.00	1,152,387.00	0.00	104.8%
Division II, AOC	1,368,400.00	1,440,579.42	0.00	105.3%
Division II, AOC - Voc	125,000.00	124,928.00	72.00	99.9%
Division II, Energy	1,031,000.00	1,031,644.00	0.00	100.1%
Division III, Equalization	9,652,000.00	10,354,129.00	0.00	107.3%
State Transportation	4,081,000.00	3,187,384.39	893,615.61	78.1%
Related Services	260,000.00	165,015.90	94,984.10	63.5%
Drivers Ed.	29,000.00	29,404.00	0.00	101.4%
Unique Alternative	620,000.00	566,780.80	53,219.20	91.4%
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%
Odyssey Of The Mind	0.00	8,590.00	0.00	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	8,203,942.50	1,596,057.50	83.7%
Educational Sustainment Fund	1,500,000.00	1,530,129.00	0.00	102.0%
Technology Block Grant	204,000.00	204,781.00	0.00	100.4%
Other State Revenue	1,228,600.00	823,568.21	405,031.79	67.0%
<b>Total State Funds</b>	<b>85,444,000.00</b>	<b>79,183,441.68</b>	<b>6,260,558.32</b>	<b>92.7%</b>
<b>LOCAL FUNDS</b>				
Current Expense Tax Receipts	8,200,000.00	8,575,995.95	0.00	104.6%
Debt Service Tax Receipts	2,050,000.00	2,365,831.91	0.00	115.4%
Debt Service - Impact Fee	300,000.00	346,727.88	0.00	115.6%
Tuition Tax Receipts	3,900,000.00	3,984,477.47	0.00	102.2%
Minor Capital Tax Receipts	340,000.00	342,568.85	0.00	100.8%
Technology Maintenance Match	210,000.00	210,689.85	0.00	100.3%
Interest	600,000.00	435,390.62	164,609.38	72.6%
Athletics	0.00	0.00	0.00	0.0%
CSCRIP	44,000.00	50,285.92	0.00	114.3%
Indirect Costs	235,000.00	235,373.23	0.00	100.2%
Cafeteria	2,546,000.00	4,751,312.13	0.00	186.6%
Other Match Tax Receipts	845,000.00	850,800.37	0.00	100.7%
Charter	-469,200.00	-469,171.25	-28.75	100.0%
Choice	350,000.00	357,720.79	0.00	102.2%
Other Local Revenue	3,421,000.00	2,857,336.82	563,663.18	83.5%
<b>Total Local Funds</b>	<b>22,571,800.00</b>	<b>24,895,340.54</b>	<b>0.00</b>	<b>110.3%</b>

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

	<b>Budget</b>	<b>Received</b>	<b>Anticipated Receipts</b>	<b>Percent Received</b>
<b>FEDERAL FUNDS</b>				
IDEA Part B	1,884,809.00	1,864,302.00	20,507.00	98.9%
Title I	2,519,675.00	2,523,784.00	0.00	100.2%
Title II	513,340.00	513,847.00	0.00	100.1%
Title III	33,077.00	33,077.00	0.00	100.0%
Perkins	185,070.00	186,306.00	0.00	100.7%
Other Federal Revenue	274,012.00	20,858,346.77	0.00	7,612.2%
<b>Total Federal Funds</b>	<b>5,409,983.00</b>	<b>25,979,662.77</b>	<b>0.00</b>	<b>480.2%</b>
<b>Grand Total All Funds</b>	<b>113,425,783.00</b>	<b>130,058,444.99</b>	<b>0.00</b>	<b>114.7%</b>

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

	<b>Budget</b>	<b>Received</b>	<b>Anticipated Receipts</b>	<b>Percent Received</b>
<b>STATE FUNDS</b>				
Formula Salaries & OEC's	10,290,000.00	9,318,191.89	971,808.11	90.6%
Division II, AOC	263,700.00	252,366.00	11,334.00	95.7%
Division II, AOC - Voc	27,500.00	27,615.00	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	1,276,405.78	106,594.22	92.3%
Minor Capital Improvements	31,000.00	31,762.00	0.00	102.5%
<b>Total State Funds</b>	<b>13,933,200.00</b>	<b>12,787,142.63</b>	<b>1,146,057.37</b>	<b>91.8%</b>
<b>LOCAL FUNDS</b>				
Interest	27,000.00	19,833.04	7,166.96	73.5%
CSCR	3,000.00	2,526.19	473.81	84.2%
Other Local Revenue	0.00	0.00	0.00	0.0%
<b>Total Local Funds</b>	<b>30,000.00</b>	<b>22,359.23</b>	<b>7,640.77</b>	<b>74.5%</b>
<b>Grand Total All Funds</b>	<b>13,963,200.00</b>	<b>12,809,501.86</b>	<b>1,153,698.14</b>	<b>91.7%</b>



## Caesar Rodney School District Monthly Financial Report Supplement – May 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 \$282,000.
  - **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)	51,917.38
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.)	34,339.66
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	805,434.20
<b>Additional Costs Incurred to Enable Remote Learning and Telecommuting</b>	<b>\$ 1,262,025.36</b>



Caesar Rodney School District  
Elementary and Secondary School Emergency Relief (ESSER) Funds<sup>1</sup>

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

Focus Area and Description	ESSER I	ESSER II
(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	1,500,000
(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.	89,700	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.	275,000	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.	80,000	50,000
(9) Technology costs related to connectivity, Chromebooks and replacement parts, and additional technology supports.	95,000	500,000
(10) Providing mental health services and supports.	33,200	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.	66,800	2,520,944
(14) HVAC and air-quality improvements	80,000	1,500,000
(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.	398,000	470,000
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	882,713
	<b>1,961,593</b>	<b>8,238,657</b>

<sup>1</sup> 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.