Monthly Financial Report

July 2025

Caesar Rodney School District

Operating Unit Expenditure Summary as of 7/31/2025

Division - 10 & 11 Caesar Rodney School District

Salaries 7.7% Operations 8.5% Federal 83.3%

Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
Schools						
Allen Frear Elementary School	37,875.00	13,086.02	243.07	0.6%	35.2%	24,545.91
Mcilvaine (J. Ralph) Early Chi	34,275.00	9,750.00	-	0.0%	28.4%	24,525.00
Major George S. Welch Es	29,550.00	12,815.00	-	0.0%	43.4%	16,735.00
Magnolia Middle School	186,250.00	51,402.29	2,267.27	1.2%	28.8%	132,580.44
Kent Elementary Ilc	5,750.00	3,200.00	-	0.0%	55.7%	2,550.00
Nellie Hughes Stokes Es	36,525.00	21,709.82	391.20	1.1%	60.5%	14,423.98
Star Hill Elementary School	33,450.00	13,100.00	150.00	0.4%	39.6%	20,200.00
W. B. Simpson Es	34,950.00	16,500.00	-	0.0%	47.2%	18,450.00
F. Niel Postlethwait Ms	88,500.00	-	63.36	0.1%	0.1%	88,436.64
W. Reily Brown Es	38,100.00	656.00	-	0.0%	1.7%	37,444.00
David E. Robinson ES	38,625.00	28,713.00	-	0.0%	74.3%	9,912.00
Fred Fifer Middle School	96,875.00	30,890.49	289.84	0.3%	32.2%	65,694.67
Caesar Rodney High School	716,990.00	445,217.99	14,117.74	2.0%	64.1%	257,654.27
Dover Air Force Base Ms	42,550.00	11,300.00	594.63	1.4%	28.0%	30,655.37
JS Charlton School	190,400.00	42,500.00	3,154.54	1.7%	24.0%	144,745.46
District Level						
Board Of Ed/District Expenses	47,000.00	-	10,207.00	21.7%	21.7%	36,793.00
District Expenditures	2,395,000.00	278,629.40	203,107.87	8.5%	20.1%	1,913,262.73
District Operations (Charlton)	4,122,455.00	309,712.35	111,316.53	2.7%	10.2%	3,701,426.12
Superintendent	25,000.00	600.00	876.81	3.5%	5.9%	23,523.19
Curriculum/Instruction	931,459.00	98,540.61	86,023.68	9.2%	19.8%	746,894.71
Professional Development	8,500.00	-	300.00	3.5%	3.5%	8,200.00
Technology (Instructional)	926,500.00	272,408.43	6,672.55	0.7%	30.1%	647,419.02
Special School Tuition Payment	514,293.00	301,071.81	2,873.10	0.6%	59.1%	210,348.09
Special Services CR	1,600,000.00	192,312.51	21,554.80	1.3%	13.4%	1,386,132.69
Maintenance	900,000.00	833,557.94	2,238.69	0.2%	92.9%	64,203.37
Operations/Utilities	1,638,867.00	977,601.63	80,880.89	4.9%	64.6%	580,384.48
Local Transportation	950,000.00	23,764.36	1,655.65	0.2%	2.7%	924,579.99
State Transportation CR	6,432,498.00	125,779.20	179,639.53	2.8%	4.7%	6,127,079.27
Personnel/Hr	59,800.00	19,184.80	573.09	1.0%	33.0%	40,042.11
Child Nutrition	6,795,416.00	689,478.41	326,704.80	4.8%	15.0%	5,779,232.79
Salaries						
State Salaries CR	69,116,000.00	-	5,356,090.69	7.7%	7.7%	63,759,909.31
State Salaries Charlton	14,600,000.00	-	1,267,193.84	8.7%	8.7%	13,332,806.16
Local Salaries CR	27,631,507.00	-	1,926,806.26	7.0%	7.0%	25,704,700.74
Tuition Salaries CR	500,000.00	-	47,955.89	9.6%	9.6%	452,044.11
Tuition Salaries Charlton	6,000,000.00	-	395,869.31	6.6%	6.6%	5,604,130.69
Dover Air Force Base						
Base Salaries	9,800,292.00	-	700,095.77	7.1%	7.1%	9,100,196.23
Base Operations	946,600.00	123,369.77	48,456.14	5.1%	18.2%	774,774.09
Base Indirect Other Schools	2,566,000.00	-	-	0.0%	0.0%	2,566,000.00
Other Funds						
Major Capital Improvements	5,262,280.00	-	-	0.0%	0.0%	5,262,280.00
Minor Capital Improvements	2,313,797.00	-	-	0.0%	0.0%	2,313,797.00
Vocational Education	185,546.00	8,700.00	790.34	0.4%	5.1%	176,055.66
Competitive State Grants	4,120,687.00	125,141.22	7,018.84	0.2%	3.2%	3,988,526.94
Tuition Reimbursement	85,000.00	-	-	0.0%	0.0%	85,000.00
Debt Service	2,011,208.00	-	550,499.98	27.4%	27.4%	1,460,708.02
Tuition	1,700,000.00	53,180.00	441.85	0.0%	3.2%	1,646,378.15
Summer School	500,000.00	-	130,335.88	26.1%	26.1%	369,664.12
Copy Center	274,885.00	19,380.59	8,561.41	3.1%	10.2%	246,943.00
Federal Funds						
Title I	3,489,271.00	-	-	0.0%	0.0%	3,489,271.00
Title III	59,106.00	-	-	0.0%	0.0%	59,106.00
IDEA	2,134,117.00	-	-	0.0%	0.0%	2,134,117.00
Perkins	209,034.00	-	-	0.0%	0.0%	209,034.00
Total Expenditure Budget	**182,462,783.00**	**5,153,253.64**	**11,496,012.84**	**6.3%**	**9.1%**	**160,551,236.52**

CAESAR RODNEY SCHOOL DISTRICT

REPORT OF TAX COLLECTIONS FY 2026

2024-2025 Taxation revenue based on 95% of total taxable assessment

$9,165,424

2025-2026 Taxation revenue based on 95% of total taxable assessment

$9,316,445

Resident/Penalty	*Capitation*	*Senior Property Tax & Disabled Veterans' Tax Credit (pre-load & final)*	*Total*	*% Total*	*YTD Month Total*	*YTD % Total*	***Month Received***	*Resident/Penalty*	*Capitation*	*Senior Property Tax & Disabled Veterans' Tax Credit (pre-load & final)*	*Total*	*% Total*	*YTD Month Total*	*YTD % Total*
$16,829	$823	$0	$17,652	0%	$17,652	0.19%	**JUL**	$13,267	$1,056	$0	$14,323	0%	$14,323	0.15%
$9,919	$420	$0	$10,339	0%	$27,991	0.30%	**AUG**				$0	0%	$14,323	0.15%
$1,203,531	$35,971	$0	$1,239,502	13%	$1,267,493	13.60%	**SEP**				$0	0%	$14,323	0.15%
$7,043,120	$217,285	$574,702	$7,835,108	84%	$9,102,601	97.70%	**OCT**				$0	0%	$14,323	0.15%
$181,161	$5,097	$0	$186,257	2%	$9,288,858	99.70%	**NOV**				$0	0%	$14,323	0.15%
$121,204	$2,759	$0	$123,963	1%	$9,412,821	101.03%	**DEC**				$0	0%	$14,323	0.15%
$105,454	$3,358	$0	$108,812	1%	$9,521,633	102.20%	**JAN**				$0	0%	$14,323	0.15%
$37,364	$1,168	$0	$38,532	0%	$9,560,165	102.62%	**FEB**				$0	0%	$14,323	0.15%
$47,684	$1,279	$0	$48,963	1%	$9,609,128	103.14%	**MAR**				$0	0%	$14,323	0.15%
$62,123	$1,698	$0	$63,822	1%	$9,672,949	103.83%	**APR**				$0	0%	$14,323	0.15%
$27,453	$1,121	$0	$28,574	0%	$9,701,523	104.13%	**MAY**				$0	0%	$14,323	0.15%
$15,443	$540	$303,348	$319,331	3%	$10,020,854	107.56%	**JUN**				$0	0%	$14,323	0.15%
$8,871,286	$271,518	$878,050	$10,020,854				TOTALS	$13,267	$1,056	$0	$14,323			

Caesar Rodney School District Financial Report - Revenue
As of July 31, 2025

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	70,000,000.00	67,633,228.71	2,366,771.29	96.6%
Cafeteria Salaries	1,411,416.00	1,266,539.00	144,877.00	89.7%
Division II, AOC	1,566,068.00	319,457.00	1,246,611.00	20.4%
Division II, AOC - Voc	142,546.00	108,605.00	33,941.00	76.2%
Division II, Energy	1,120,092.00	1,187,924.00	0.00	106.1%
Division III, Equalization	11,140,901.00	9,888,038.00	1,252,863.00	88.8%
State Transportation	6,432,498.00	3,162,337.00	3,270,161.00	49.2%
Drivers Ed.	36,700.00	33,030.00	3,670.00	90.0%
Unique Alternative	360,005.00	0.00	360,005.00	0.0%
Professional Development	78,481.00	39,241.00	39,240.00	50.0%
Minor Capital Improvements	1,388,278.00	0.00	1,388,278.00	0.0%
Americanization	14,500.00	14,500.00	0.00	100.0%
Dover AFB Budget	13,384,992.00	0.00	13,384,992.00	0.0%
Major Capital Improvements	5,262,280.00	0.00	5,262,280.00	0.0%
Educational Sustainment Fund	1,548,234.00	1,393,410.00	154,824.00	90.0%
Technology Block Grant	207,203.00	186,484.00	20,719.00	90.0%
Other State Revenue	4,137,206.00	1,400,905.00	2,736,301.00	33.9%
Total State Funds	**118,231,400.00**	**86,633,698.71**	**31,597,701.29**	**73.3%**
LOCAL FUNDS				
Current Expense Tax Receipts	9,316,445.00	14,322.58	9,302,122.42	0.2%
Debt Service Tax Receipts	1,425,317.00	2,232.10	1,423,084.90	0.2%
Debt Service - Impact Fee	300,000.00	0.00	300,000.00	0.0%
Tuition Tax Receipts	5,942,410.00	9,009.40	5,933,400.60	0.2%
Minor Capital Tax Receipts	925,519.00	684.03	924,834.97	0.1%
Technology Maintenance Match	252,801.00	342.02	252,458.98	0.1%
Interest	1,000,000.00	93,752.13	906,247.87	9.4%
Athletics	45,000.00	0.00	45,000.00	0.0%
CSCRP	25,000.00	0.00	25,000.00	0.0%
Cafeteria	3,700,000.00	145,694.92	3,554,305.08	3.9%
Erate	17,208.00	0.00	17,208.00	0.0%
Other Match Tax Receipts	1,178,706.00	1,953.08	1,176,752.92	0.2%
Charter	-575,000.00	0.00	-575,000.00	0.0%
Choice	250,000.00	0.00	250,000.00	0.0%
Other Local Revenue	2,716,000.00	18,762.35	2,697,237.65	0.7%
Total Local Funds	**26,519,406.00**	**286,752.61**	**26,232,653.39**	**1.1%**

Caesar Rodney School District Financial Report - Revenue
As of July 31, 2025

	Budget	Received	Anticipated Receipts	Percent Received
FEDERAL FUNDS				
IDEA Part B	2,134,117.00	0.00	2,134,117.00	0.0%
Title I	2,623,910.00	0.00	2,623,910.00	0.0%
Title II	551,753.00	0.00	551,753.00	0.0%
Title III	59,106.00	0.00	59,106.00	0.0%
Perkins	209,034.00	0.00	209,034.00	0.0%
Other Federal Revenue	313,608.00	0.00	313,608.00	0.0%
Total Federal Funds	**5,891,528.00**	**0.00**	**5,891,528.00**	**0.0%**
Grand Total All Funds	**150,642,334.00**	**86,920,451.32**	**63,721,882.68**	**57.7%**

John S Charlton School Financial Report - Revenue
As of July 31, 2025

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	14,600,000.00	13,652,095.12	947,904.88	93.5%
Division II, AOC	345,857.00	107,103.00	238,754.00	31.0%
Division II, AOC - Voc	32,638.00	24,482.00	8,156.00	75.0%
Division II, Energy	129,589.00	277,990.00	0.00	214.5%
Division III, Equalization	2,345,145.00	2,110,631.00	234,514.00	90.0%
State Transportation	1,857,530.00	928,765.00	928,765.00	50.0%
Minor Capital Improvements	128,837.00	0.00	128,837.00	0.0%
Total State Funds	**19,439,596.00**	**17,101,066.12**	**2,338,529.88**	**88.0%**
LOCAL FUNDS				
Interest	100,000.00	7,154.78	92,845.22	7.2%
Other Local Revenue	3,750,000.00	0.00	3,750,000.00	0.0%
Total Local Funds	**3,850,000.00**	**7,154.78**	**3,842,845.22**	**0.2%**
Grand Total All Funds	**23,289,596.00**	**17,108,220.90**	**6,181,375.10**	**73.5%**