Monthly Financial Report

February 2026

Caesar Rodney School District

Operating Unit Expenditure Summary as of 2/28/2026

Division - 10 & 11 Caesar Rodney School District

Salaries 65.4% **Operations 66.6%** **Federal 41.7%**

Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
Schools						
Allen Frear Elementary School	39,225.00	9,472.35	14,228.12	36.3%	60.4%	15,524.53
Mcilvaine (J. Ralph) Early Chi	35,175.00	8,191.37	23,745.48	67.5%	90.8%	3,238.15
Major George S. Welch Es	31,725.00	4,698.97	11,661.11	36.8%	51.6%	15,364.92
Magnolia Middle School	51,375.00	16,738.35	18,784.41	36.6%	69.1%	15,852.24
Kent Elementary Ilc	7,500.00	2,459.86	2,015.42	26.9%	59.7%	3,024.72
Nellie Hughes Stokes Es	36,525.00	9,394.37	13,689.99	37.5%	63.2%	13,440.64
Star Hill Elementary School	33,450.00	15,009.19	17,205.41	51.4%	96.3%	1,235.40
W. B. Simpson Es	34,950.00	8,758.88	15,242.79	43.6%	68.7%	10,948.33
F. Niel Postlethwait Ms	92,625.00	23,464.11	30,438.24	32.9%	58.2%	38,722.65
W. Reily Brown Es	39,600.00	26,442.37	6,571.38	16.6%	83.4%	6,586.25
David E. Robinson ES	38,625.00	22,522.13	9,560.16	24.8%	83.1%	6,542.71
Fred Fifer Middle School	233,375.00	68,701.68	89,881.80	38.5%	68.0%	74,791.52
Caesar Rodney High School	769,600.00	293,499.83	357,021.61	46.4%	84.5%	119,078.56
Dover Air Force Base Ms	45,750.00	19,035.68	15,466.76	33.8%	75.4%	11,247.56
JS Charlton School	193,050.00	55,431.61	92,023.03	47.7%	76.4%	45,595.36
District Level						
Board Of Ed/District Expenses	47,000.00	3,157.10	19,803.52	42.1%	48.9%	24,039.38
District Expenditures	2,394,100.00	361,669.31	1,074,019.69	44.9%	60.0%	958,411.00
District Operations (Charlton)	4,448,041.00	844,859.46	2,597,563.25	58.4%	77.4%	1,005,618.29
Superintendent	25,000.00	526.20	9,029.11	36.1%	38.2%	15,444.69
Curriculum/Instruction	931,459.00	55,451.01	677,069.91	72.7%	78.6%	198,938.08
Professional Development	8,500.00	-	768.04	9.0%	9.0%	7,731.96
Technology (Instructional)	926,500.00	547,874.40	288,891.92	31.2%	90.3%	89,733.68
Special School Tuition Payment	668,506.00	124,292.17	104,572.93	15.6%	34.2%	439,640.90
Special Services CR	1,600,000.00	577,497.50	676,362.40	42.3%	78.4%	346,140.10
Maintenance	900,000.00	174,848.62	692,502.35	76.9%	96.4%	32,649.03
Operations/Utilities	1,851,962.00	549,529.78	1,185,066.59	64.0%	93.7%	117,365.63
Local Transportation	1,150,000.00	59,078.58	442,207.50	38.5%	43.6%	648,713.92
State Transportation CR	6,437,634.00	201,417.23	3,836,352.57	59.6%	62.7%	2,399,864.20
Personnel/Hr	59,800.00	16,824.95	29,427.53	49.2%	77.3%	13,547.52
Child Nutrition	7,258,115.00	392,797.79	4,583,768.35	63.2%	68.6%	2,281,548.86
Salaries						
State Salaries CR	70,632,440.00	-	48,134,691.30	68.1%	68.1%	22,497,748.70
State Salaries Charlton	14,124,792.00	-	10,202,422.37	72.2%	72.2%	3,922,369.63
Local Salaries CR	29,200,000.00	-	14,880,770.91	51.0%	51.0%	14,319,229.09
Tuition Salaries CR	925,000.00	-	579,006.49	62.6%	62.6%	345,993.51
Tuition Salaries Charlton	6,300,000.00	-	3,173,660.59	50.4%	50.4%	3,126,339.41
Dover Air Force Base						
Base Salaries	9,403,992.00	-	5,668,254.61	60.3%	60.3%	3,735,737.39
Base Operations	1,337,525.00	221,670.40	409,794.44	30.6%	47.2%	706,060.16
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	2,586,579.00	596,573.99	509,316.90	19.7%	42.8%	1,480,688.11
Vocational Education	204,532.00	11,027.62	66,780.66	32.7%	38.0%	126,723.72
Competitive State Grants	4,177,116.00	255.97	1,350,970.60	32.3%	32.3%	2,825,889.43
Tuition Reimbursement	85,000.00	-	41,074.03	48.3%	48.3%	43,925.97
Debt Service	2,011,208.00	-	818,065.42	40.7%	40.7%	1,193,142.58
Tuition	3,025,000.00	726,476.36	812,110.70	26.8%	50.9%	1,486,412.94
Summer School	575,000.00	-	382,030.45	66.4%	66.4%	192,969.55
Copy Center	274,885.00	110,431.53	137,576.01	50.0%	90.2%	26,877.46
Federal Funds						
Title I	3,652,997.00	54,785.06	1,788,850.56	49.0%	50.5%	1,809,361.38
Title III	69,184.00	-	416.36	0.6%	0.6%	68,767.64
IDEA	2,161,620.00	69,758.35	834,238.73	38.6%	41.8%	1,257,622.92
Perkins	213,303.00	52,235.36	102,292.32	48.0%	72.4%	58,775.32
Total Expenditure Budget	**189,177,620.00**	**6,336,859.49**	**106,827,264.82**	**56.5%**	**59.8%**	**70,751,215.69**

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**	$65,704	$2,836	$0	$68,540	1%	$82,863	0.89%
$1,203,531	$35,971	$0	$1,239,502	13%	$1,267,493	13.60%	**SEP**	$1,236,616	$37,901	$0	$1,274,517	14%	$1,357,380	14.57%
$7,043,120	$217,285	$574,702	$7,835,108	84%	$9,102,601	97.70%	**OCT**	$7,035,618	$218,639	$658,538	$7,912,795	85%	$9,270,175	99.50%
$181,161	$5,097	$0	$186,257	2%	$9,288,858	99.70%	**NOV**	$225,257	$4,332	$0	$229,589	2%	$9,499,764	101.97%
$121,204	$2,759	$0	$123,963	1%	$9,412,821	101.03%	**DEC**	$64,650	$1,838	$0	$66,488	1%	$9,566,252	102.68%
$105,454	$3,358	$0	$108,812	1%	$9,521,633	102.20%	**JAN**	$113,336	$3,742	$0	$117,078	1%	$9,683,330	103.94%
$37,364	$1,168	$0	$38,532	0%	$9,560,165	102.62%	**FEB**	$37,312	$1,142	$0	$38,454	0%	$9,721,783	104.35%
$47,684	$1,279	$0	$48,963	1%	$9,609,128	103.14%	**MAR**				$0	0%	$9,721,783	104.35%
$62,123	$1,698	$0	$63,822	1%	$9,672,949	103.83%	**APR**				$0	0%	$9,721,783	104.35%
$27,453	$1,121	$0	$28,574	0%	$9,701,523	104.13%	**MAY**				$0	0%	$9,721,783	104.35%
$15,443	$540	$303,348	$319,331	3%	$10,020,854	107.56%	**JUN**				$0	0%	$9,721,783	104.35%
$8,871,286	$271,518	$878,050	$10,020,854				TOTALS	$8,791,760	$271,486	$658,538	$9,721,783			

Caesar Rodney School District Financial Report - Revenue
As of February 28, 2026

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	70,362,440.00	66,488,426.79	3,874,013.21	94.5%
Cafeteria Salaries	1,565,660.00	1,565,660.00	0.00	100.0%
Division II, AOC	1,610,405.00	1,613,043.08	0.00	100.2%
Division II, AOC - Voc	161,532.00	161,532.00	0.00	100.0%
Division II, Energy	1,333,187.00	1,332,744.84	442.16	100.0%
Division III, Equalization	11,152,944.00	11,152,944.00	0.00	100.0%
State Transportation	6,437,634.00	5,508,851.89	928,782.11	85.6%
Drivers Ed.	42,960.00	42,960.00	0.00	100.0%
Unique Alternative	467,954.00	0.00	467,954.00	0.0%
Professional Development	78,481.00	78,481.00	0.00	100.0%
Minor Capital Improvements	1,526,996.00	694,527.00	832,469.00	45.5%
Americanization	14,500.00	14,500.00	0.00	100.0%
Dover AFB Budget	13,384,992.00	10,234,870.13	3,150,121.87	76.5%
Major Capital Improvements	5,262,280.00	0.00	5,262,280.00	0.0%
Educational Sustainment Fund	1,554,846.00	1,554,846.00	0.00	100.0%
Technology Block Grant	208,089.00	208,089.00	0.00	100.0%
Other State Revenue	4,213,226.00	2,729,532.33	1,483,693.67	64.8%
Total State Funds	**119,378,126.00**	**103,381,008.06**	**15,997,117.94**	**86.6%**
LOCAL FUNDS				
Current Expense Tax Receipts	9,316,445.00	9,721,783.11	0.00	104.4%
Debt Service Tax Receipts	1,725,317.00	1,698,848.88	26,468.12	98.5%
Debt Service - Impact Fee	275,000.00	262,903.23	12,096.77	95.6%
Tuition Tax Receipts	5,942,410.00	6,027,197.32	0.00	101.4%
Minor Capital Tax Receipts	1,059,583.00	405,662.02	653,920.98	38.3%
Technology Maintenance Match	252,801.00	226,653.25	26,147.75	89.7%
Interest	1,000,000.00	1,101,373.16	0.00	110.1%
Athletics	55,000.00	67,255.00	0.00	122.3%
CSCRP	25,000.00	47,941.97	0.00	191.8%
Indirect Costs	150,000.00	333,854.89	0.00	222.6%
Cafeteria	3,700,000.00	2,771,490.03	928,509.97	74.9%
Preschool Tuition	0.00	16,500.00	0.00	0.0%
Building Rental	0.00	5,715.00	0.00	0.0%
Erate	17,208.00	0.00	17,208.00	0.0%
Other Match Tax Receipts	1,178,706.00	1,190,572.58	0.00	101.0%
Charter	-689,462.00	-689,462.17	0.00	100.0%
Choice	316,861.00	316,861.31	0.00	100.0%
Other Local Revenue	2,566,000.00	3,562,024.60	0.00	138.8%
Total Local Funds	**26,890,869.00**	**27,098,299.12**	**0.00**	**100.8%**

Caesar Rodney School District Financial Report - Revenue
As of February 28, 2026

	Budget	Received	Anticipated Receipts	Percent Received
FEDERAL FUNDS				
IDEA Part B	2,161,620.00	2,161,620.00	0.00	100.0%
Title I	2,989,961.00	2,989,961.37	0.00	100.0%
Title II	564,214.00	564,214.00	0.00	100.0%
Title III	69,184.00	69,184.00	0.00	100.0%
Perkins	213,303.00	233,917.34	0.00	109.7%
Other Federal Revenue	305,359.00	361,541.00	0.00	118.4%
Total Federal Funds	6,303,641.00	6,380,437.71	0.00	101.2%
Grand Total All Funds	152,572,636.00	136,859,744.89	15,712,891.11	89.7%

John S Charlton School Financial Report - Revenue
As of February 28, 2026

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	14,124,792.00	13,652,095.12	472,696.88	96.7%
Division II, AOC	368,190.00	368,190.32	0.00	100.0%
Division II, AOC - Voc	30,725.00	30,725.00	0.00	100.0%
Division II, Energy	47,450.00	47,449.68	0.32	100.0%
Division III, Equalization	2,419,637.00	2,419,637.00	0.00	100.0%
State Transportation	2,009,631.00	2,001,490.60	8,140.40	99.6%
Minor Capital Improvements	64,235.00	64,235.00	0.00	100.0%
Total State Funds	**19,064,660.00**	**18,519,587.72**	**545,072.28**	**97.1%**
LOCAL FUNDS				
Interest	100,000.00	75,187.49	24,812.51	75.2%
Other Local Revenue	4,005,280.00	14,134.00	3,991,146.00	0.4%
Total Local Funds	**4,105,280.00**	**89,321.49**	**4,015,958.51**	**2.2%**
Grand Total All Funds	**23,169,940.00**	**18,608,909.21**	**4,561,030.79**	**80.3%**