Monthly Financial Report

August 2026

Caesar Rodney School District

Operating Unit Expenditure Summary as of 8/31/2026

Division - 10 & 11 Caesar Rodney School District

Salaries 15.4% Operations 17.0% Federal 91.7%

Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
Schools						
Allen Frear Elementary School	39,300.00	13,826.75	5,499.92	14.0%	49.2%	19,973.33
Mcilvaine (J. Ralph) Early Chi	34,575.00	17,874.91	1,719.33	5.0%	56.7%	14,980.76
Major George S. Welch Es	27,150.00	16,443.90	2,814.90	10.4%	70.9%	7,891.20
Magnolia Middle School	47,875.00	8,846.00	34.96	0.1%	18.6%	38,994.04
Kent Elementary Ilc	6,125.00	3,504.29	365.71	6.0%	63.2%	2,255.00
Nellie Hughes Stokes Es	34,275.00	16,221.47	3,108.72	9.1%	56.4%	14,944.81
Star Hill Elementary School	28,575.00	18,168.71	1,263.91	4.4%	68.0%	9,142.38
W. B. Simpson Es	29,800.00	7,583.23	1,288.30	4.3%	29.8%	20,928.47
F. Niel Postlethwait Ms	225,375.00	59,467.57	8,495.54	3.8%	30.2%	157,411.89
W. Reily Brown Es	36,525.00	7,966.00	2,261.97	6.2%	28.0%	26,297.03
David E. Robinson ES	31,800.00	17,730.00	1,850.59	5.8%	61.6%	12,219.41
Fred Fifer Middle School	88,625.00	30,559.83	10,589.18	11.9%	46.4%	47,475.99
Caesar Rodney High School	791,030.00	503,569.29	65,618.08	8.3%	72.0%	221,842.63
Dover Air Force Base Ms	40,500.00	20,066.45	1,259.62	3.1%	52.7%	19,173.93
JS Charlton School	177,600.00	50,268.66	10,329.15	5.8%	34.1%	117,002.19
District Level						
Board Of Ed/District Expenses	40,000.00	2,318.73	10,561.63	26.4%	32.2%	27,119.64
District Expenditures	2,929,643.00	1,396,898.54	342,323.12	11.7%	59.4%	1,190,421.34
District Operations (Charlton)	4,795,328.00	1,159,563.23	443,180.87	9.2%	33.4%	3,192,583.90
Superintendent	20,000.00	2,775.00	3,254.99	16.3%	30.1%	13,970.01
Curriculum/Instruction	858,279.00	173,653.73	451,024.46	52.5%	72.8%	233,600.81
Professional Development	8,500.00	-	-	0.0%	0.0%	8,500.00
Technology (Instructional)	926,500.00	116,038.48	27,357.15	3.0%	15.5%	783,104.37
Special School Tuition Payment	642,857.00	-	40,750.69	6.3%	6.3%	602,106.31
Special Services CR	1,600,000.00	525,016.00	12,279.89	0.8%	33.6%	1,062,704.11
Safety and Security Referendum	1,427,954.00	709,187.00	709,435.76	49.7%	99.3%	9,331.24
Maintenance	900,000.00	600,799.43	220,603.71	24.5%	91.3%	78,596.86
Operations/Utilities	2,300,000.00	1,056,359.49	192,134.52	8.4%	54.3%	1,051,505.99
One-Time Expenses	70,000.00	8,148.00	2,484.79	3.5%	15.2%	59,367.21
Local Transportation	1,150,000.00	43,162.49	25,832.13	2.2%	6.0%	1,081,005.38
State Transportation CR	6,850,515.00	334,967.64	522,247.23	7.6%	12.5%	5,993,300.13
Personnel/Hr	84,480.00	3,959.60	1,663.69	2.0%	6.7%	78,856.71
Child Nutrition	7,393,601.00	782,901.84	739,943.99	10.0%	20.6%	5,870,755.17
Salaries						
State Salaries CR	75,400,000.00	-	11,287,448.61	15.0%	15.0%	64,112,551.39
State Salaries Charlton	15,600,000.00	-	3,039,680.54	19.5%	19.5%	12,560,319.46
Local Salaries CR	30,700,000.00	-	3,950,750.33	12.9%	12.9%	26,749,249.67
Tuition Salaries CR	1,250,000.00	-	76,804.61	6.1%	6.1%	1,173,195.39
Tuition Salaries Charlton	6,420,000.00	-	861,765.34	13.4%	13.4%	5,558,234.66
Dover Air Force Base						
Base Salaries	9,950,000.00	-	1,333,832.82	13.4%	13.4%	8,616,167.18
Base Operations	1,106,600.00	441,221.68	117,104.58	10.6%	50.5%	548,273.74
Base Indirect Other Schools	3,787,192.00	-	-	0.0%	0.0%	3,787,192.00
Other Funds						
Minor Capital Improvements	2,582,622.00	799,086.04	-	0.0%	30.9%	1,783,535.96
Vocational Education	204,532.00	27,971.11	12,709.59	6.2%	19.9%	163,851.30
Competitive State Grants	3,952,343.00	146,748.41	30,866.94	0.8%	4.5%	3,774,727.65
Tuition Reimbursement	90,000.00	-	636.86	0.7%	0.7%	89,363.14
Debt Service	1,959,220.00	-	530,534.16	27.1%	27.1%	1,428,685.84
Tuition	2,700,000.00	411,955.26	112,279.23	4.2%	19.4%	2,175,765.51
Summer School	575,000.00	-	380,123.94	66.1%	66.1%	194,876.06
Copy Center	285,000.00	217,766.74	19,733.26	6.9%	83.3%	47,500.00
Federal Funds						
Title I	3,655,829.00	-	-	0.0%	0.0%	3,655,829.00
Title III	69,273.00	-	-	0.0%	0.0%	69,273.00
IDEA	2,201,592.00	21,700.00	-	0.0%	1.0%	2,179,892.00
Perkins	214,332.00	-	-	0.0%	0.0%	214,332.00
Total Expenditure Budget	**196,340,322.00**	**9,774,295.50**	**25,615,849.31**	**13.0%**	**18.0%**	**160,950,177.19**

CAESAR RODNEY SCHOOL DISTRICT
REPORT OF TAX COLLECTIONS FY 2027

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

$9,316,445

2026-2027 Taxation revenue based on 95% of total taxable assessment

$15,272,262

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*
$13,267	$1,056	$0	$14,323	0%	$14,323	0.09%	**JUL**	$37,717	$773	$0	$38,490	0%	$38,490	0.25%
$65,704	$2,836	$0	$68,540	0%	$82,863	0.54%	**AUG**	$96,298	$1,391	$0	$97,688	1%	$136,178	0.89%
$1,236,616	$37,901	$0	$1,274,517	8%	$1,357,380	8.89%	**SEP**				$0	0%	$136,178	0.89%
$7,035,618	$218,639	$658,538	$7,912,795	52%	$9,270,175	60.70%	**OCT**				$0	0%	$136,178	0.89%
$225,257	$4,332	$0	$229,589	2%	$9,499,764	62.20%	**NOV**				$0	0%	$136,178	0.89%
$64,650	$1,838	$0	$66,488	0%	$9,566,252	62.64%	**DEC**				$0	0%	$136,178	0.89%
$113,336	$3,742	$0	$117,078	1%	$9,683,330	63.40%	**JAN**				$0	0%	$136,178	0.89%
$37,312	$1,142	$0	$38,454	0%	$9,721,783	63.66%	**FEB**				$0	0%	$136,178	0.89%
$51,923	$2,388	$0	$54,311	0%	$9,776,094	64.01%	**MAR**				$0	0%	$136,178	0.89%
$49,363	$1,622	$0	$50,985	0%	$9,827,080	64.35%	**APR**				$0	0%	$136,178	0.89%
$33,936	$1,301	$0	$35,237	0%	$9,862,317	64.58%	**MAY**				$0	0%	$136,178	0.89%
$19,597	$648	$528,619	$548,864	4%	$10,411,181	68.17%	**JUN**				$0	0%	$136,178	0.89%
$8,946,579	$277,445	$1,187,157	$10,411,181				TOTALS	$134,015	$2,164	$0	$136,178			

CAESAR RODNEY SCHOOL DISTRICT
SET-ASIDE FUNDS
AUGUST 2026

OPERATING UNIT	PROGRAM	DESCRIPTION	TRANSFERS	TOTAL BUDGET
99940101	95471	Technology Improvements	$75,000	$75,000
99940101	95421	Facilities Maintenance	$300,000	$300,000
99940101	95435	Curriculum	$75,000	$75,000
TOTAL			**$450,000**	**$450,000**

Caesar Rodney School District Financial Report - Revenue
As of August 31, 2026

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	75,400,000.00	73,367,821.00	2,032,179.00	97.3%
Cafeteria Salaries	2,093,601.00	1,409,094.00	684,507.00	67.3%
Division II, AOC	1,613,043.00	1,421,346.00	191,697.00	88.1%
Division II, AOC - Voc	161,532.00	121,149.00	40,383.00	75.0%
Division II, Energy	1,332,744.00	1,199,868.00	132,876.00	90.0%
Division III, Equalization	11,208,627.00	9,930,401.00	1,278,226.00	88.6%
State Transportation	6,850,515.00	3,226,144.00	3,624,371.00	47.1%
Drivers Ed.	42,960.00	38,664.00	4,296.00	90.0%
Unique Alternative	450,000.00	0.00	450,000.00	0.0%
Professional Development	79,785.00	39,893.00	39,892.00	50.0%
Minor Capital Improvements	1,528,845.00	0.00	1,528,845.00	0.0%
Americanization	14,500.00	14,500.00	0.00	100.0%
Dover AFB Budget	14,953,160.00	0.00	14,953,160.00	0.0%
Educational Sustainment Fund	1,554,846.00	1,399,361.00	155,485.00	90.0%
Technology Block Grant	208,089.00	187,280.00	20,809.00	90.0%
Other State Revenue	4,112,558.00	3,239,223.00	873,335.00	78.8%
Total State Funds	**121,604,805.00**	**95,594,744.00**	**26,010,061.00**	**78.6%**
LOCAL FUNDS				
Current Expense Tax Receipts	15,272,262.00	136,178.11	15,136,083.89	0.9%
Debt Service Tax Receipts	1,914,956.00	18,235.30	1,896,720.70	1.0%
Debt Service - Impact Fee	300,000.00	0.00	300,000.00	0.0%
Tuition Tax Receipts	5,992,949.00	61,832.42	5,931,116.58	1.0%
Minor Capital Tax Receipts	1,053,777.00	4,714.13	1,049,062.87	0.4%
Technology Maintenance Match	242,215.00	2,499.61	239,715.39	1.0%
Interest	1,200,000.00	118,934.59	1,081,065.41	9.9%
Athletics	75,000.00	110.00	74,890.00	0.1%
CSCRP	25,000.00	9,959.44	15,040.56	39.8%
Indirect Costs	4,264,327.00	245,561.47	4,018,765.53	5.8%
Cafeteria	4,300,000.00	356,925.02	3,943,074.98	8.3%
Prcschool Tuition	0.00	0.00	0.00	0.0%
Building Rental	0.00	560.00	0.00	0.0%
Erate	17,208.00	0.00	17,208.00	0.0%
Other Match Tax Receipts	942,370.00	10,283.65	932,086.35	1.1%
Charter	-690,000.00	0.00	-690,000.00	0.0%
Choice	379,000.00	0.00	379,000.00	0.0%
Other Local Revenue	200,000.00	18,102.88	181,897.12	9.1%
Total Local Funds	**35,489,064.00**	**983,896.62**	**34,489,604.96**	**2.8%**

Caesar Rodney School District Financial Report - Revenue
As of August 31, 2026

	Budget	Received	Anticipated Receipts	Percent Received
FEDERAL FUNDS				
IDEA Part B	2,201,592.00	0.00	2,201,592.00	0.0%
Title I	2,783,378.00	0.00	2,783,378.00	0.0%
Title II	566,123.00	0.00	566,123.00	0.0%
Title III	69,273.00	0.00	69,273.00	0.0%
Perkins	214,332.00	0.00	214,332.00	0.0%
Other Federal Revenue	306,328.00	0.00	306,328.00	0.0%
Total Federal Funds	**6,141,026.00**	**0.00**	**6,141,026.00**	**0.0%**
Grand Total All Funds	**163,234,895.00**	**96,578,640.62**	**66,640,691.96**	**59.2%**

John S Charlton School Financial Report - Revenue
As of August 31, 2026

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	15,600,000.00	14,580,028.00	1,019,972.00	93.5%
Division II, AOC	368,190.00	324,007.00	44,183.00	88.0%
Division II, AOC - Voc	30,725.00	23,044.00	7,681.00	75.0%
Division II, Energy	316,349.00	284,714.00	31,635.00	90.0%
Division III, Equalization	2,419,637.00	2,177,673.00	241,964.00	90.0%
State Transportation	2,059,631.00	1,045,595.00	1,014,036.00	50.8%
Minor Capital Improvements	70,174.00	70,264.00	0.00	100.1%
Total State Funds	**20,864,706.00**	**18,505,325.00**	**2,359,381.00**	**88.7%**
LOCAL FUNDS				
Interest	120,000.00	7,688.35	112,311.65	6.4%
Other Local Revenue	4,426,280.00	3,993.25	4,422,286.75	0.1%
Total Local Funds	**4,546,280.00**	**11,681.60**	**4,534,598.40**	**0.3%**
Grand Total All Funds	**25,410,986.00**	**18,517,006.60**	**6,893,979.40**	**72.9%**