Monthly Financial Report

September 2026

Caesar Rodney School District

Operating Unit Expenditure Summary as of 9/30/2026

Division - 10 & 11 Caesar Rodney School District

Salaries 23.1% **Operations 25.2%** **Federal 100.0%**

Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
Schools						
Allen Frear Elementary School	39,300.00	11,106.37	10,307.93	26.2%	54.5%	17,885.70
Mcilvaine (J. Ralph) Early Chi	34,575.00	14,812.28	4,781.96	13.8%	56.7%	14,980.76
Major George S. Welch Es	27,150.00	15,550.42	5,291.77	19.5%	76.8%	6,307.81
Magnolia Middle School	47,875.00	6,160.08	2,898.13	6.1%	18.9%	38,816.79
Kent Elementary Ilc	6,125.00	3,483.67	569.28	9.3%	66.2%	2,072.05
Nellie Hughes Stokes Es	34,275.00	15,740.17	5,648.31	16.5%	62.4%	12,886.52
Star Hill Elementary School	28,575.00	17,991.86	1,843.96	6.5%	69.4%	8,739.18
W. B. Simpson Es	29,800.00	6,601.00	2,170.79	7.3%	29.4%	21,028.21
F. Niel Postlethwait Ms	225,375.00	48,226.11	31,889.53	14.1%	35.5%	145,259.36
W. Reily Brown Es	36,525.00	7,052.28	2,775.70	7.6%	26.9%	26,697.02
David E. Robinson ES	31,800.00	16,867.52	3,241.07	10.2%	63.2%	11,691.41
Fred Fifer Middle School	88,625.00	32,655.75	18,691.56	21.1%	57.9%	37,277.69
Caesar Rodney High School	791,030.00	498,152.42	101,861.67	12.9%	75.9%	191,015.91
Dover Air Force Base Ms	40,500.00	18,901.79	3,577.32	8.8%	55.5%	18,020.89
JS Charlton School	177,600.00	49,742.57	13,605.72	7.7%	35.7%	114,251.71
District Level						
Board Of Ed/District Expenses	40,000.00	1,959.95	10,920.41	27.3%	32.2%	27,119.64
District Expenditures	2,929,643.00	1,345,597.89	432,715.81	14.8%	60.7%	1,151,329.30
District Operations (Charlton)	4,795,328.00	1,169,854.84	608,973.56	12.7%	37.1%	3,016,499.60
Superintendent	20,000.00	2,775.00	3,383.98	16.9%	30.8%	13,841.02
Curriculum/Instruction	858,279.00	132,954.04	527,984.76	61.5%	77.0%	197,340.20
Professional Development	8,500.00	-	-	0.0%	0.0%	8,500.00
Technology (Instructional)	926,500.00	187,996.46	67,477.57	7.3%	27.6%	671,025.97
Special School Tuition Payment	642,857.00	-	51,679.51	8.0%	8.0%	591,177.49
Special Services CR	1,600,000.00	507,500.53	103,761.17	6.5%	38.2%	988,738.30
Safety and Security Referendum	1,427,954.00	569,911.10	848,711.66	59.4%	99.3%	9,331.24
Maintenance	900,000.00	470,236.72	355,707.88	39.5%	91.8%	74,055.40
Operations/Utilities	2,300,000.00	966,116.57	287,782.99	12.5%	54.5%	1,046,100.44
One-Time Expenses	70,000.00	-	10,895.72	15.6%	15.6%	59,104.28
Local Transportation	1,150,000.00	73,110.30	35,867.60	3.1%	9.5%	1,041,022.10
State Transportation CR	6,850,515.00	311,941.31	724,761.88	10.6%	15.1%	5,813,811.81
Personnel/Hr	84,480.00	5,974.60	1,885.71	2.2%	9.3%	76,619.69
Child Nutrition	7,393,601.00	658,481.28	1,164,775.06	15.8%	24.7%	5,570,344.66
Salaries						
State Salaries CR	75,400,000.00	-	17,114,775.64	22.7%	22.7%	58,285,224.36
State Salaries Charlton	15,600,000.00	-	4,221,868.07	27.1%	27.1%	11,378,131.93
Local Salaries CR	30,700,000.00	-	5,892,057.65	19.2%	19.2%	24,807,942.35
Tuition Salaries CR	1,250,000.00	-	251,429.45	20.1%	20.1%	998,570.55
Tuition Salaries Charlton	6,420,000.00	-	1,230,097.67	19.2%	19.2%	5,189,902.33
Dover Air Force Base						
Base Salaries	9,950,000.00	-	2,017,240.38	20.3%	20.3%	7,932,759.62
Base Operations	1,106,600.00	391,325.71	176,436.41	15.9%	51.3%	538,837.88
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	766,392.40	32,693.64	1.3%	30.9%	1,783,535.96
Vocational Education	204,532.00	26,954.56	27,630.02	13.5%	26.7%	149,947.42
Competitive State Grants	3,952,343.00	6,963.64	302,402.01	7.7%	7.8%	3,642,977.35
Tuition Reimbursement	90,000.00	-	636.86	0.7%	0.7%	89,363.14
Debt Service	1,959,220.00	-	555,006.92	28.3%	28.3%	1,404,213.08
Tuition	2,700,000.00	942,003.49	106,621.18	3.9%	38.8%	1,651,375.33
Summer School	575,000.00	-	373,219.62	64.9%	64.9%	201,780.38
Copy Center	285,000.00	178,300.22	59,199.78	20.8%	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	1.0%	1.0%	2,179,892.00
Perkins	214,332.00	-	23,803.86	11.1%	11.1%	190,528.14
Total Expenditure Budget	**196,340,322.00**	**9,479,394.90**	**37,853,259.13**	**19.3%**	**24.1%**	**149,007,667.97**

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**	$1,974,460	$34,151	$0	$2,008,611	13%	$2,144,789	14.04%
$7,035,618	$218,639	$658,538	$7,912,795	52%	$9,270,175	60.70%	**OCT**				$0	0%	$2,144,789	14.04%
$225,257	$4,332	$0	$229,589	2%	$9,499,764	62.20%	**NOV**				$0	0%	$2,144,789	14.04%
$64,650	$1,838	$0	$66,488	0%	$9,566,252	62.64%	**DEC**				$0	0%	$2,144,789	14.04%
$113,336	$3,742	$0	$117,078	1%	$9,683,330	63.40%	**JAN**				$0	0%	$2,144,789	14.04%
$37,312	$1,142	$0	$38,454	0%	$9,721,783	63.66%	**FEB**				$0	0%	$2,144,789	14.04%
$51,923	$2,388	$0	$54,311	0%	$9,776,094	64.01%	**MAR**				$0	0%	$2,144,789	14.04%
$49,363	$1,622	$0	$50,985	0%	$9,827,080	64.35%	**APR**				$0	0%	$2,144,789	14.04%
$33,936	$1,301	$0	$35,237	0%	$9,862,317	64.58%	**MAY**				$0	0%	$2,144,789	14.04%
$19,597	$648	$528,619	$548,864	4%	$10,411,181	68.17%	**JUN**				$0	0%	$2,144,789	14.04%
$8,946,579	$277,445	$1,187,157	$10,411,181				TOTALS	$2,108,474	$36,314	$0	$2,144,789			

CAESAR RODNEY SCHOOL DISTRICT
SET-ASIDE FUNDS
SEPTEMBER 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 September 30, 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	79,785.00	0.00	100.0%
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**	**95,634,636.00**	**25,970,169.00**	**78.6%**
LOCAL FUNDS				
Current Expense Tax Receipts	15,272,262.00	2,144,788.61	13,127,473.39	14.0%
Debt Service Tax Receipts	1,914,956.00	253,093.84	1,661,862.16	13.2%
Debt Service - Impact Fee	300,000.00	0.00	300,000.00	0.0%
Tuition Tax Receipts	5,992,949.00	836,453.58	5,156,495.42	14.0%
Minor Capital Tax Receipts	1,053,777.00	65,694.94	988,082.06	6.2%
Technology Maintenance Match	242,215.00	33,814.08	208,400.92	14.0%
Interest	1,200,000.00	145,424.01	1,054,575.99	12.1%
Athletics	75,000.00	18,349.00	56,651.00	24.5%
CSCRP	25,000.00	10,169.49	14,830.51	40.7%
Indirect Costs	4,264,327.00	303,663.54	3,960,663.46	7.1%
Cafeteria	4,300,000.00	429,989.51	3,870,010.49	10.0%
Preschool 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	131,421.22	810,948.78	13.9%
Charter	-690,000.00	-207,470.60	-482,529.40	30.1%
Choice	379,000.00	0.00	379,000.00	0.0%
Other Local Revenue	200,000.00	1,196,325.26	0.00	598.2%
Total Local Funds	**35,489,064.00**	**5,362,276.42**	**30,111,225.10**	**15.2%**

Caesar Rodney School District Financial Report - Revenue
As of September 30, 2026

	Budget	Received	Anticipated Receipts	Percent Received
FEDERAL FUNDS				
IDEA Part B	2,201,592.00	792,044.00	1,409,548.00	36.0%
Title I	2,783,378.00	1,093,614.00	1,689,764.00	39.3%
Title II	566,123.00	122,221.00	443,902.00	21.6%
Title III	69,273.00	66,592.00	2,681.00	96.1%
Perkins	214,332.00	93,923.00	120,409.00	43.8%
Other Federal Revenue	306,328.00	313,601.00	0.00	102.4%
Total Federal Funds	**6,141,026.00**	**2,481,995.00**	**3,659,031.00**	**40.4%**
Grand Total All Funds	**163,234,895.00**	**103,478,907.42**	**59,740,425.10**	**63.4%**

John S Charlton School Financial Report - Revenue
As of September 30, 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	9,322.98	110,677.02	7.8%
Other Local Revenue	4,426,280.00	7,016.50	4,419,263.50	0.2%
Total Local Funds	**4,546,280.00**	**16,339.48**	**4,529,940.52**	**0.4%**
Grand Total All Funds	**25,410,986.00**	**18,521,664.48**	**6,889,321.52**	**72.9%**