



Monthly Financial Reports December 2024

Operating Expenses

Monthly Report of Revenues

Detail Board Budget (99900000)

Contingency Budget (99940100)

Major Cap Balances

Federal Funds

Division - 13 Capital School District

Percent of Fiscal Year days included: 50.3%

Operating Unit	Budget	Encumbered	Pct Enc	Expended	Pct Exp	Total Exp./Enc.	Percent Obligated	Unencumbered Balance
9130632A - East Dover Elementary School	\$42,368.00	\$5,160.98	12.18%	\$17,041.65	40.22%	\$22,202.63	52.40%	\$20,165.37
9130633A - Middle School of Excellence	\$83,296.00	\$4,043.85	4.85%	\$20,778.75	24.95%	\$24,822.60	29.80%	\$58,473.40
9130634A - South Dover Elementary School	\$73,856.00	\$0.00	0.00%	\$51,227.27	69.36%	\$51,227.27	69.36%	\$22,628.73
9130635A - North Dover Elementary School	\$42,624.00	\$3,114.43	7.31%	\$10,964.13	25.72%	\$14,078.56	33.03%	\$28,545.44
9130636A - Booker T. Washington Es	\$40,192.00	\$725.95	1.81%	\$16,233.06	40.39%	\$16,959.01	42.19%	\$23,232.99
9130637A - Middle School of Innovation	\$88,386.00	\$26,417.25	29.89%	\$37,824.66	42.79%	\$64,241.91	72.68%	\$24,144.09
9130638A - Fairview Elementary School	\$36,736.00	\$0.00	0.00%	\$16,985.42	46.24%	\$16,985.42	46.24%	\$19,750.58
9130640A - Hartly Elementary School	\$30,720.00	\$0.00	0.00%	\$16,796.11	54.67%	\$16,796.11	54.67%	\$13,923.89
9130642A - Towne Point Elementary School	\$43,648.00	\$0.00	0.00%	\$17,114.36	39.21%	\$17,114.36	39.21%	\$26,533.64
9130645A - Capital Early Childhood Center	\$237,900.00	\$3,628.90	1.53%	\$65,031.21	27.34%	\$68,660.11	28.86%	\$169,239.89
9130646A - William Henry Middle School	\$61,440.00	\$0.00	0.00%	\$11,144.33	18.14%	\$11,144.33	18.14%	\$50,295.67
9130648A - Dover High School	\$349,920.00	\$1,594.18	0.46%	\$109,162.49	31.20%	\$110,756.67	31.65%	\$239,163.33
9130650A - Kent County Community School	\$600,830.00	\$91,599.50	15.25%	\$206,574.12	34.38%	\$298,173.62	49.63%	\$302,656.38
9130655A - Kent County Secondary Iic	\$682,300.00	\$4,850.00	0.71%	\$221,260.17	32.43%	\$226,110.17	33.14%	\$456,189.83
99900000 - Board Of Ed/District Expenses	\$71,460.00	\$0.00	0.00%	\$32,395.25	45.33%	\$32,395.25	45.33%	\$39,064.75
99900100 - Legal Services	\$160,000.00	\$0.00	0.00%	\$91,361.51	57.10%	\$91,361.51	57.10%	\$68,638.49
99900300 - District Expenditures	\$34,036,446.00	\$0.00	0.00%	\$15,585,192.07	45.79%	\$15,585,192.07	45.79%	\$18,451,253.93
99910000 - Public Communications	\$20,000.00	\$0.00	0.00%	\$8,232.92	41.16%	\$8,232.92	41.16%	\$11,767.08
99910010 - District Office	\$46,676.00	\$0.00	0.00%	\$14,851.12	31.82%	\$14,851.12	31.82%	\$31,824.88
99910100 - Superintendent	\$97,597.00	\$0.00	0.00%	\$31,108.93	31.87%	\$31,108.93	31.87%	\$66,488.07
99920000 - Curriculum/Instructional	\$403,261.00	\$4,106.74	1.02%	\$92,510.80	22.94%	\$96,617.54	23.96%	\$306,643.46
99920200 - Extra Time Programs	\$500,000.00	\$0.00	0.00%	\$425,795.05	85.16%	\$425,795.05	85.16%	\$74,204.95
99920500 - Professional Development Prog	\$71,807.00	\$0.00	0.00%	\$39,593.42	55.14%	\$39,593.42	55.14%	\$32,213.58
99920600 - Technology (Instructional)	\$171,600.00	\$2,289.41	1.33%	\$58,382.68	34.02%	\$60,672.09	35.35%	\$110,927.91
99920700 - Athletics	\$241,600.00	\$14,784.04	6.12%	\$238,591.67	98.75%	\$253,375.71	104.87%	(\$11,775.71)
99920800 - Drivers Education	\$29,347.00	\$0.00	0.00%	\$4,664.00	15.89%	\$4,664.00	15.89%	\$24,683.00
99921000 - Support Services	\$536,958.00	\$0.00	0.00%	\$43,976.98	8.19%	\$43,976.98	8.19%	\$492,981.02
99921050 - Special Education	\$482,209.00	\$0.00	0.00%	\$126,914.56	26.32%	\$126,914.56	26.32%	\$355,294.44
99930300 - Special Services	\$50,723.00	\$0.00	0.00%	\$26,975.04	53.18%	\$26,975.04	53.18%	\$23,747.96
99940000 - Business Office/Finance	\$176,636.00	\$67,837.18	38.41%	\$40,170.26	22.74%	\$108,007.44	61.15%	\$68,628.56
99940050 - Facilities Management	\$51,408.00	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$51,408.00
99940100 - Contingency	\$109,191.00	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$109,191.00
99940200 - Division I Sal/Other State Prg	\$64,814,424.00	\$0.00	0.00%	\$31,322,511.81	48.33%	\$31,322,511.81	48.33%	\$33,491,912.19
99940600 - Insurance	\$265,201.00	\$0.00	0.00%	\$253,654.02	95.65%	\$253,654.02	95.65%	\$11,546.98
99940900 - Tuition Reimbursement	\$72,000.00	\$0.00	0.00%	\$30,116.92	41.83%	\$30,116.92	41.83%	\$41,883.08
99950000 - Personnel/Hr	\$50,000.00	\$2,500.00	5.00%	\$30,804.77	61.61%	\$33,304.77	66.61%	\$16,695.23
99960000 - Child Nutrition Operations	\$5,800,000.00	\$0.00	0.00%	\$2,612,629.02	45.05%	\$2,612,629.02	45.05%	\$3,187,370.98
99960100 - Maintenance	\$541,265.00	\$77,064.00	14.24%	\$422,454.68	78.05%	\$499,518.68	92.29%	\$41,746.32
99960200 - Operations/Utilities	\$1,954,468.00	\$258,322.26	13.22%	\$632,503.29	32.36%	\$890,825.55	45.58%	\$1,063,642.45
99960300 - State Transportation	\$6,953,646.00	\$18,802.00	0.27%	\$4,050,561.12	58.25%	\$4,069,363.12	58.52%	\$2,884,282.88

Division - 13 Capital School District

Percent of Fiscal Year days included: 50.3%

Operating Unit	Budget	Encumbered	Pct Enc	Expended	Pct Exp	Total Exp./Enc.	Percent Obligated	Unencumbered Balance
99960400 - Local Transportation	\$376,235.00	\$0.00	0.00%	\$112,979.17	30.03%	\$112,979.17	30.03%	\$263,255.83
99960500 - Fleet Vehicles	\$84,000.00	\$0.00	0.00%	\$48,326.30	57.53%	\$48,326.30	57.53%	\$35,673.70
99970000 - Local Debt Service	\$8,020,475.00	\$0.00	0.00%	\$3,265,130.13	40.71%	\$3,265,130.13	40.71%	\$4,755,344.87
99970040 - LOCAL TECHNOLOGY MATCH TAX	\$251,570.00	\$60,869.26	24.20%	\$126,225.10	50.17%	\$187,094.36	74.37%	\$64,475.64
99970200 - Minor Cap	\$1,793,253.00	\$260,412.69	14.52%	\$954,809.00	53.24%	\$1,215,221.69	67.77%	\$578,031.31
99970680 - School Supervision	\$1,162,332.00	\$0.00	0.00%	\$724,786.64	62.36%	\$724,786.64	62.36%	\$437,545.36
99980000 - Summer School	\$20,000.00	\$0.00	0.00%	\$24,910.78	124.55%	\$24,910.78	124.55%	(\$4,910.78)
99990500 - Copy Center/Copiers	\$128,752.00	\$190.00	0.15%	\$62,727.11	48.72%	\$62,917.11	48.87%	\$65,834.89
99990600 - Homebound	\$567,974.00	\$192,000.00	33.80%	\$129,460.62	22.79%	\$321,460.62	56.60%	\$246,513.38
99990700 - Autism Program	\$552,322.00	\$77,721.95	14.07%	\$148,599.71	26.90%	\$226,321.66	40.98%	\$326,000.34
Budget Totals	\$133,079,052.00	\$1,178,034.57	0.89%	\$62,632,044.18	47.06%	\$63,810,078.75	47.95%	\$69,268,973.25
Current Year Unassigned Expenses		\$427,882.21		\$4,028,482.60		\$4,456,364.81		
Previous Budget Year Expenses		\$17,824,832.61		\$17,255,404.98		\$35,080,237.59		
Total Expenses		\$19,430,749.39		\$83,915,931.76		\$103,346,681.15		

Capital School District Financial Report - Revenue
As of December 31, 2024

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	64,814,424.00	57,154,589.02	7,659,834.98	88.2%
Cafeteria Salaries	906,311.00	962,491.00	0.00	106.2%
Division II, AOC	1,716,440.53	1,725,328.15	0.00	100.5%
Division II, AOC - Voc	144,231.00	156,396.00	0.00	108.4%
Division II, Energy	1,466,716.00	1,481,086.00	0.00	101.0%
Division III, Equalization	9,637,224.00	9,697,900.00	0.00	100.6%
State Transportation	6,429,917.73	5,360,904.26	1,069,013.47	83.4%
Drivers Ed.	26,412.00	31,696.00	0.00	120.0%
Unique Alternative	337,546.30	170,647.00	166,899.30	50.6%
Professional Development	71,807.00	68,480.00	3,327.00	95.4%
School Improvement	133,982.47	121,148.53	12,833.94	90.4%
Minor Capital Improvements	763,696.00	765,645.00	0.00	100.3%
Educational Sustainment Fund	1,423,878.00	1,406,841.00	17,037.00	98.8%
Technology Block Grant	171,311.00	188,280.00	0.00	109.9%
Other State Revenue	3,229,557.20	2,206,678.00	1,022,879.20	68.3%
Total State Funds	91,273,454.23	81,498,109.96	9,775,344.27	89.3%
LOCAL FUNDS				
Current Expense Tax Receipts	19,063,418.00	18,093,834.78	969,583.22	94.9%
Debt Service Tax Receipts	7,537,709.07	7,159,525.06	378,184.01	95.0%
Debt Service - Impact Fee	0.00	141,615.13	0.00	0.0%
Tuition Tax Receipts	9,955,464.81	9,446,635.04	508,829.77	94.9%
Minor Capital Tax Receipts	474,705.00	802,867.53	0.00	169.1%
Technology Maintenance Match	1,840,745.00	240,411.41	1,600,333.59	13.1%
Interest	950,000.00	837,045.12	112,954.88	88.1%
Athletics	45,941.00	27,944.00	17,997.00	60.8%
CSCR	35,000.00	24,183.16	10,816.84	69.1%
Indirect Costs	400,000.00	113,750.93	286,249.07	28.4%
Cafeteria	3,600,000.00	1,718,359.78	1,881,640.22	47.7%
Donations	0.00	121,285.30	0.00	0.0%
Building Rental	250,000.00	147,402.53	102,597.47	59.0%
Erate	15,000.00	15,940.80	0.00	106.3%
Other Match Tax Receipts	209,642.00	472,543.89	0.00	225.4%
Charter	-2,152,604.00	-2,221,315.61	0.00	103.2%
Choice	-800,996.00	-764,423.69	-36,572.31	95.4%
Other Local Revenue	400,000.00	112,348.35	287,651.65	28.1%
Total Local Funds	41,824,024.88	36,489,953.51	5,334,071.37	87.2%

Capital School District Financial Report - Revenue
As of December 31, 2024

	Budget	Received	Anticipated Receipts	Percent Received
FEDERAL FUNDS				
IDEA Part B	2,015,480.00	2,015,480.00	0.00	100.0%
Title I	4,010,648.00	4,010,648.00	0.00	100.0%
Title II	704,878.00	704,878.00	0.00	100.0%
Title III	81,473.00	81,473.00	0.00	100.0%
Perkins	256,181.00	276,181.00	0.00	107.8%
Other Federal Revenue	465,312.00	2,565,270.09	0.00	551.3%
Total Federal Funds	7,533,972.00	9,653,930.09	0.00	128.1%
Grand Total All Funds	140,631,451.11	127,641,993.56	12,989,457.55	90.8%

Budget List

Division: 13 - Capital School District ▼
 Budget Year/Budget Ref: 2025 ▼
 Option: Current BudgetRef ▼
 Operating Unit: 99900000 - Board Of Ed/District Expenses ▼
 Option: ☐ Show Expended Payroll Transactions.
 (This column is a subset of Total Expended transactions)

Percent of Fiscal Year days included: 52.9% Percent of Payrolls included in FY: 50.0% (13 of 26)

Program	Description	Budget	Encumbered	Encumbered Pct	Expended	Expended Pct	Balance	Total Pct
95000	General	<u>\$4,000.00</u>	\$0.00	0.0%	<u>\$2,025.69</u>	50.6%	<u>\$1,974.31</u>	50.6%
95092	Production Center	<u>\$8,500.00</u>	\$0.00	0.0%	<u>\$18,196.00</u>	214.1%	<u>(\$9,696.00)</u>	214.1%
95408	Conferences	<u>\$7,060.00</u>	\$0.00	0.0%	<u>\$1,565.71</u>	22.2%	<u>\$5,494.29</u>	22.2%
95455	Professional Development	<u>\$15,000.00</u>	\$0.00	0.0%	\$0.00	0.0%	\$15,000.00	0.0%
95457	Professional Services	<u>\$10,300.00</u>	\$0.00	0.0%	\$0.00	0.0%	\$10,300.00	0.0%
95493	Supplies	<u>\$500.00</u>	\$0.00	0.0%	<u>\$2,183.62</u>	436.7%	<u>(\$1,683.62)</u>	436.7%
95618	Student Activities	<u>\$10,000.00</u>	\$0.00	0.0%	<u>\$8,354.23</u>	83.5%	<u>\$1,645.77</u>	83.5%
99533	Contracted Services	<u>\$16,100.00</u>	\$0.00	0.0%	<u>\$70.00</u>	0.4%	<u>\$16,030.00</u>	0.4%
		<u>Total:</u> <u>\$71,460.00</u>	<u>Total: \$0.00</u>	0.0%	<u>Total:</u> <u>\$32,395.25</u>	45.3%	<u>Total:</u> <u>\$39,064.75</u>	45.3%

Budget List

Division: 13 - Capital School District ▼

Budget Year/Budget Ref: 2025 ▼

Option: Current BudgetRef ▼

Operating Unit: 99940100 - Contingency ▼

Option: ☐ Show Expended Payroll Transactions.
(This column is a subset of Total Expended transactions)

[Run Report](#)

Percent of Fiscal Year days included: 52.9% Percent of Payrolls included in FY: 50.0% (13 of 26)

Program	Description	Budget	Encumbered	Encumbered Pct	Expended	Expended Pct	Balance	Total Pct
99999	Default Program Code	<u>\$109,191.00</u>	\$0.00	0.0%	\$0.00	0.0%	\$109,191.00	0.0%
		<u>Total:</u> <u>\$109,191.00</u>	<u>Total: \$0.00</u>	0.0%	<u>Total:</u> <u>\$0.00</u>	0.0%	<u>Total:</u> <u>\$109,191.00</u>	0.0%

CAPITAL SCHOOL DISTRICT
MAJOR CAPITAL EXPENDITURE

12/26/24

FYB	APPR	Title	Construction Project	End Date	Budget	Encumbered	Current Year Expended	Prior Year Expense	Available
2021	50498	Capital, Construct Ken	Middle Schools	06/30/25	2,864,200.00	20,937.96	-	2,843,262.04	-
2022	50311	Capital, Construct 800	Middle Schools	06/30/25	20,792,800.00	1,639,629.79	496,486.76	18,656,683.45	-
2023	50311	Capital, Construct 800	Middle Schools	06/30/25	15,319,200.00	3,847,764.85	591,641.44	127,966.00	10,751,827.71
2020	50345	Capital, Construct 800	Middle Schools	06/30/25	18,359,375.00	81,178.50	-	18,278,196.50	-
2021	50345	Capital, Construct 800	Middle Schools	06/30/25	36,642,125.00	-	112,212.85	36,529,912.15	-
2022	50345	Capital, Construct 800	Middle Schools	06/30/25	19,839,200.00	789,193.95	9,543.50	19,040,462.55	-
2022	50312	Capital, Convert Willi	William Henry	06/30/25	6,630,000.00	6,172,075.38	128,502.81	252,601.15	76,820.66
2022	50313	Capital, Convert Willi	William Henry	06/30/25	4,289,200.00	-	-	-	4,289,200.00
2023	50312	Capital, Convert Willi	William Henry	06/30/25	27,520,600.00	-	-	-	27,520,600.00
2023	50313	Capital, Convert Willi	William Henry	06/30/25	17,804,000.00	-	-	-	17,804,000.00
					170,060,700.00	12,550,780.43	1,338,387.36	95,729,083.84	60,442,448.37

CAPITAL SCHOOL DISTRICT
FEDERAL REPORT
12/26/24

FYB	APPR	Title	End Date	Budget	Encumbered	Current Year Expended	Prior Year Expense	Available	% Spent
2022	40114	Iasa Title II: Prof D	11/30/23	687,618.00	-	-	687,618.00	-	100%
2023	40114	Iasa Title II: Prof D	11/30/24	678,367.00	-	327,941.77	350,425.23	-	100%
2024	40114	Iasa Title II: Prof D	11/30/25	639,528.00	42,200.00	324,158.03	238,131.65	35,038.32	95%
2022	40240	21St Century Learning	07/30/23	960,000.00	-	-	960,000.00	-	100%
2023	40240	21St Century Learning	11/29/24	698,116.40	-	17,990.14	680,126.26	-	100%
2024	40240	21St Century Learning	11/30/25	1,723,623.73	10,333.35	514,913.01	914,884.21	283,493.16	84%
2022	40532	Title IV	11/30/23	401,901.00	-	-	401,901.00	-	100%
2023	40532	Title IV	11/30/24	454,196.00	-	218,860.87	235,335.13	-	100%
2024	40532	Title IV	11/30/25	466,802.00	-	123,262.67	-	343,539.33	26%
2022	40554	Title I	11/30/23	3,938,868.00	-	-	3,938,868.00	-	100%
2023	40554	Title I	11/30/24	4,355,768.00	-	410,710.72	3,945,057.28	-	100%
2024	40554	Title I	11/30/25	4,337,035.03	1,786.62	1,761,875.13	1,772,016.89	801,356.39	82%
2022	40560	English Acquisition	11/30/23	46,230.00	-	-	46,230.00	-	100%
2023	40560	English Acquisition	11/30/24	50,054.00	-	-	50,054.00	-	100%
2024	40560	English Acquisition	11/30/25	65,194.00	-	29,207.82	488.32	35,497.86	46%
2022	40564	Idea-B	11/30/23	1,763,570.00	-	-	1,763,570.00	-	100%
2023	40564	Idea-B	11/30/24	1,794,731.00	-	-	1,794,731.00	-	100%
2024	40564	Idea-B	11/30/25	1,977,165.00	254,892.00	777,172.28	1,066,506.26	(121,405.54)	106%
2022	40565	Idea Preschool	11/30/23	70,610.00	-	-	70,610.00	-	100%
2023	40565	Idea Preschool	11/30/24	71,005.00	-	40,305.13	30,699.87	-	100%
2024	40565	Idea Preschool	11/30/25	73,019.00	-	60,526.20	-	12,492.80	83%
2022	40570	Homeless	09/30/23	29,270.87	-	-	28,759.92	510.95	98%
2023	40570	Homeless	11/30/24	29,576.47	-	27,373.69	2,202.78	-	100%
2021	40590	Project AWARE	02/28/23	102,900.00	-	-	102,900.00	-	100%
2022	40590	Project AWARE	10/29/23	133,000.00	-	-	133,000.00	-	100%
2023	40590	Project AWARE	10/29/23	30,000.00	-	-	30,000.00	-	100%
2022	41015	Career Tech	12/30/23	242,324.09	-	-	-	242,324.09	0%
2023	41015	Career Tech	12/30/24	242,158.00	-	-	-	242,158.00	0%
2024	41015	Career Tech	12/30/24	242,032.00	-	-	-	242,032.00	0%
2023	41087	Stronger Connections G	12/30/26	39,251.60	-	-	-	39,251.60	0%
2021	40715	ARP COVID ESSER III Hc	01/30/26	240,379.00	9,322.06	79,679.13	151,377.81	-	100%
2021	40730	School Emergency Relie	09/30/24	11,930,774.00	-	-	11,930,774.00	-	100%
2020	40768	Gov Emrg Ed Rel Fund C	12/30/22	334,615.00	-	-	334,615.00	-	100%
2021	40820	ARP COVID School Emg	01/30/26	29,639,821.20	4,111,508.81	5,550,630.53	19,977,681.86	-	100%
2022	40921	ARP COVID IDEA 611	11/30/23	412,903.00	-	-	412,903.00	-	100%
2022	40922	ARP COVID IDEA 619	11/30/23	34,722.00	-	-	34,722.00	-	100%
				68,937,128.39	4,430,042.84	10,264,607.12	52,086,189.47	2,156,288.96	