Operating Unit Expenditure Summary as of 1/31/2025

Division - 13 Capital School District

Percent of Fiscal Year days included: 58.9%

Operating Unit	Budget	Encumbered	Pct Enc	Expended	Pct Exp	Total Exp./Enc.	Percent Obligated	Unencumbered Balance
9130632A - East Dover Elementary School	$42,368.00	$5,000.00	11.80%	$22,367.26	52.79%	$27,367.26	64.59%	$15,000.74
9130633A - Middle School of Excellence	$83,296.00	$3,515.39	4.22%	$27,282.16	32.75%	$30,797.55	36.97%	$52,498.45
9130634A - South Dover Elementary School	$73,856.00	$0.00	0.00%	$52,902.68	71.63%	$52,902.68	71.63%	$20,953.32
9130635A - North Dover Elementary School	$42,624.00	$2,818.86	6.61%	$11,488.52	26.95%	$14,307.38	33.57%	$28,316.62
9130636A - Booker T. Washington Es	$40,192.00	$0.00	0.00%	$17,024.45	42.36%	$17,024.45	42.36%	$23,167.55
9130637A - Middle School of Innovation	$88,386.00	$7,251.42	8.20%	$66,116.60	74.80%	$73,368.02	83.01%	$15,017.98
9130638A - Fairview Elementary School	$36,736.00	$0.00	0.00%	$17,500.73	47.64%	$17,500.73	47.64%	$19,235.27
9130640A - Hartly Elementary School	$30,720.00	$0.00	0.00%	$18,355.50	59.75%	$18,355.50	59.75%	$12,364.50
9130642A - Towne Point Elementary School	$43,648.00	$0.00	0.00%	$18,098.72	41.47%	$18,098.72	41.47%	$25,549.28
9130645A - Capital Early Childhood Center	$237,900.00	$2,060.66	0.87%	$70,659.56	29.70%	$72,720.22	30.57%	$165,179.78
9130646A - William Henry Middle School	$61,440.00	$0.00	0.00%	$11,365.47	18.50%	$11,365.47	18.50%	$50,074.53
9130648A - Dover High School	$349,920.00	$600.00	0.17%	$123,533.63	35.30%	$124,133.63	35.47%	$225,786.37
9130650A - Kent County Community School	$600,830.00	$94,173.26	15.67%	$344,011.08	57.26%	$438,184.34	72.93%	$162,645.66
9130655A - Kent County Secondary Ilc	$682,300.00	$4,850.00	0.71%	$266,009.58	38.99%	$270,859.58	39.70%	$411,440.42
99900000 - Board Of Ed/District Expenses	$71,460.00	$0.00	0.00%	$33,258.36	46.54%	$33,258.36	46.54%	$38,201.64
99900100 - Legal Services	$160,000.00	$0.00	0.00%	$101,681.51	63.55%	$101,681.51	63.55%	$58,318.49
99900300 - District Expenditures	$34,036,446.00	$0.00	0.00%	$18,108,490.53	53.20%	$18,108,490.53	53.20%	$15,927,955.47
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%	$15,191.33	32.55%	$15,191.33	32.55%	$31,484.67
99910100 - Superintendent	$97,597.00	$0.00	0.00%	$32,200.75	32.99%	$32,200.75	32.99%	$65,396.25
99920000 - Curriculum/Instructional	$403,261.00	$894.40	0.22%	$105,385.73	26.13%	$106,280.13	26.36%	$296,980.87
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%	$40,139.09	55.90%	$40,139.09	55.90%	$31,667.91
99920600 - Technology (Instructional)	$171,600.00	$15,548.70	9.06%	$70,474.29	41.07%	$86,022.99	50.13%	$85,577.01
99920700 - Athletics	$241,600.00	$14,784.04	6.12%	$250,912.97	103.85%	$265,697.01	109.97%	($24,097.01)
99920800 - Drivers Education	$29,347.00	$0.00	0.00%	$5,272.37	17.97%	$5,272.37	17.97%	$24,074.63
99921000 - Support Services	$536,958.00	$0.00	0.00%	$47,882.98	8.92%	$47,882.98	8.92%	$489,075.02
99921050 - Special Education	$482,209.00	$0.00	0.00%	$152,146.88	31.55%	$152,146.88	31.55%	$330,062.12
99930300 - Special Services	$50,723.00	$0.00	0.00%	$28,994.88	57.16%	$28,994.88	57.16%	$21,728.12
99940000 - Business Office/Finance	$176,636.00	$55,768.65	31.57%	$52,278.80	29.60%	$108,047.45	61.17%	$68,588.55
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%	$36,588,237.94	56.45%	$36,588,237.94	56.45%	$28,226,186.06
99940600 - Insurance	$265,201.00	$0.00	0.00%	$282,494.00	106.52%	$282,494.00	106.52%	($17,293.00)
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%	$33,552.47	67.10%	$36,052.47	72.10%	$13,947.53
99960000 - Child Nutrition Operations	$5,800,000.00	$0.00	0.00%	$3,054,995.54	52.67%	$3,054,995.54	52.67%	$2,745,004.46
99960100 - Maintenance	$541,265.00	$40,538.00	7.49%	$511,382.98	94.48%	$551,920.98	101.97%	($10,655.98)
99960200 - Operations/Utilities	$1,954,468.00	$167,376.10	8.56%	$724,440.30	37.07%	$891,816.40	45.63%	$1,062,651.60
99960300 - State Transportation	$6,953,646.00	$14,302.00	0.21%	$4,778,365.16	68.72%	$4,792,667.16	68.92%	$2,160,978.84

Division - 13 Capital School District

Percent of Fiscal Year days included: 58.9%

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%	$136,020.64	36.15%	$136,020.64	36.15%	$240,214.36
99960500 - Fleet Vehicles	$84,000.00	$0.00	0.00%	$55,322.49	65.86%	$55,322.49	65.86%	$28,677.51
99970000 - Local Debt Service	$8,020,475.00	$0.00	0.00%	$3,338,042.69	41.62%	$3,338,042.69	41.62%	$4,682,432.31
99970040 - LOCAL TECHNOLOGY MATCH TAX	$251,570.00	$28,100.25	11.17%	$175,261.51	69.67%	$203,361.76	80.84%	$48,208.24
99970200 - Minor Cap	$1,793,253.00	$219,165.14	12.22%	$1,102,651.85	61.49%	$1,321,816.99	73.71%	$471,436.01
99970680 - School Supervision	$1,162,332.00	$0.00	0.00%	$842,473.90	72.48%	$842,473.90	72.48%	$319,858.10
99980000 - Summer School	$20,000.00	$0.00	0.00%	$26,286.88	131.43%	$26,286.88	131.43%	($6,286.88)
99990500 - Copy Center/Copiers	$128,752.00	$190.00	0.15%	$76,382.77	59.33%	$76,572.77	59.47%	$52,179.23
99990600 - Homebound	$567,974.00	$179,950.00	31.68%	$151,680.25	26.71%	$331,630.25	58.39%	$236,343.75
99990700 - Autism Program	$552,322.00	$74,112.42	13.42%	$276,526.70	50.07%	$350,639.12	63.48%	$201,682.88
Budget Totals	$133,079,052.00	$933,499.29	0.70%	$72,729,289.37	54.65%	$73,662,788.66	55.35%	$59,416,263.34
Current Year Unassigned Expenses		$585,923.88		$4,741,416.58		$5,327,340.46		
Previous Budget Year Expenses		$22,152,266.44		$18,743,400.57		$40,895,667.01		
Total Expenses		$23,671,689.61		$96,214,106.52		$119,885,796.13		

Capital School District Financial Report - Revenue
As of January 31, 2025

	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	1,732,008.15	0.00	100.9%
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	9,731,694.00	0.00	101.0%
State Transportation	6,429,917.73	6,157,608.81	272,308.92	95.8%
Drivers Ed.	26,412.00	31,696.00	0.00	120.0%
Unique Alternative	337,546.30	983,461.80	0.00	291.4%
Professional Development	71,807.00	68,480.00	3,327.00	95.4%
School Improvement	133,982.47	129,148.53	4,833.94	96.4%
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	83,156,103.31	8,117,350.92	91.1%
LOCAL FUNDS				
Current Expense Tax Receipts	19,063,418.00	18,269,363.92	794,054.08	95.8%
Debt Service Tax Receipts	7,537,709.07	7,228,964.36	308,744.71	95.9%
Debt Service - Impact Fee	0.00	141,615.13	0.00	0.0%
Tuition Tax Receipts	9,955,464.81	9,538,297.83	417,166.98	95.8%
Minor Capital Tax Receipts	474,705.00	810,663.97	0.00	170.8%
Technology Maintenance Match	1,840,745.00	242,743.04	1,598,001.96	13.2%
Interest	950,000.00	1,012,871.18	0.00	106.6%
Athletics	45,941.00	37,404.00	8,537.00	81.4%
CSCRP	35,000.00	24,183.16	10,816.84	69.1%
Indirect Costs	400,000.00	140,400.26	259,599.74	35.1%
Cafeteria	3,600,000.00	2,134,107.33	1,465,892.67	59.3%
Donations	0.00	127,946.30	0.00	0.0%
Building Rental	250,000.00	155,202.53	94,797.47	62.1%
Erate	15,000.00	15,940.80	0.00	106.3%
Other Match Tax Receipts	209,642.00	477,134.32	0.00	227.6%
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	114,959.95	285,040.05	28.7%
Total Local Funds	41,824,024.88	37,486,058.78	4,337,966.10	89.6%

Capital School District Financial Report - Revenue
As of January 31, 2025

	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	130,296,092.18	10,335,358.93	92.7%

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)

Run Report

Percent of Fiscal Year days included: 60.8% **Percent of Payrolls included in FY: 57.7% (15 of 26)**

Program	Description	Budget	Encumbered	Encumbered Pct	Expended	Expended Pct	Balance	Total Pct
95000	General	$4,000.00	$0.00	0.0%	$2,528.80	63.2%	$1,471.20	63.2%
95092	Production Center	$8,500.00	$0.00	0.0%	$18,196.00	214.1%	($9,696.00)	214.1%
95402	Board Of Education	$0.00	$0.00	-	$360.00	-	($360.00)	-
95408	Conferences	$7,060.00	$0.00	0.0%	$1,565.71	22.2%	$5,494.29	22.2%
95455	Professional Development	$15,000.00	$0.00	0.0%	$0.00	0.0%	$15,000.00	0.0%
95457	Professional Services	$10,300.00	$0.00	0.0%	$0.00	0.0%	$10,300.00	0.0%
95493	Supplies	$500.00	$0.00	0.0%	$2,183.62	436.7%	($1,683.62)	436.7%
95618	Student Activities	$10,000.00	$0.00	0.0%	$8,354.23	83.5%	$1,645.77	83.5%
99533	Contracted Services	$16,100.00	$0.00	0.0%	$70.00	0.4%	$16,030.00	0.4%
		Total: $71,460.00	Total: $0.00	0.0%	Total: $33,258.36	46.5%	Total: $38,201.64	46.5%

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: 60.8% **Percent of Payrolls included in FY: 57.7% (15 of 26)**

Program	Description	Budget	Encumbered	Encumbered Pct	Expended	Expended Pct	Balance	Total Pct
99999	Default Program Code	$109,191.00	$0.00	0.0%	$0.00	0.0%	$109,191.00	0.0%
		Total: $109,191.00	Total: $0.00	0.0%	Total: $0.00	0.0%	Total: $109,191.00	0.0%

CAPITAL SCHOOL DISTRICT
MAJOR CAPITAL EXPENDITURE
01/31/25

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	20,937.95	-	2,843,262.04	0.01
2022	50311	Capital, Construct 800	Middle Schools	06/30/25	20,792,800.00	1,540,779.72	595,336.83	18,656,683.45	-
2023	50311	Capital, Construct 800	Middle Schools	06/30/25	15,319,200.00	8,749,436.46	880,381.58	127,966.00	5,561,415.96
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	781,806.47	16,930.98	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	**17,346,214.48**	**1,733,365.05**	**95,729,083.84**	**55,252,036.63**

CAPITAL SCHOOL DISTRICT
FEDERAL REPORT
01/31/25

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	358,791.27	238,131.65	405.08	100%
2025	40114	Iasa Title Ii: Prof D	11/30/26	704,878.00	-	-	-	704,878.00	100%
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	9,777.80	536,056.15	914,884.21	262,905.57	85%
2025	40240	21St Century Learning	11/30/25	2,098,386.13	44,800.06	544,397.24	-	1,509,188.83	28%
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	-	158,037.38	-	308,764.62	34%
2025	40532	Title IV	11/30/26	465,312.00	-	-	-	465,312.00	0%
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	-	2,019,021.46	1,772,016.89	545,996.68	87%
2025	40554	Title I	11/30/26	4,010,648.00	-	-	-	4,010,648.00	0%
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	-	29,445.62	488.32	35,260.06	46%
2025	40560	English Acquisition	11/30/26	81,473.00	-	-	-	81,473.00	0%
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	830,202.64	1,066,506.26	(174,435.90)	109%
2025	40564	Idea-B	11/30/26	1,942,461.00	28,608.30	508,532.08	-	1,405,320.62	28%
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	-	71,648.87	-	1,370.13	98%
2025	40565	Idea Preschool	11/30/26	73,019.00	-	5,729.36	-	67,289.64	8%
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%
2024	40570	Homeless	11/30/25	25,423.53	-	5,133.00	-	20,290.53	20%
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%
2025	41015	Career Tech	12/30/25	48,106.11	-	-	-	48,106.11	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	4,652.06	84,349.13	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 I	01/30/26	29,639,821.20	3,885,335.93	5,776,803.41	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%
				78,386,835.16	**4,270,266.15**	**11,971,329.93**	**52,086,189.47**	**10,059,049.61**	