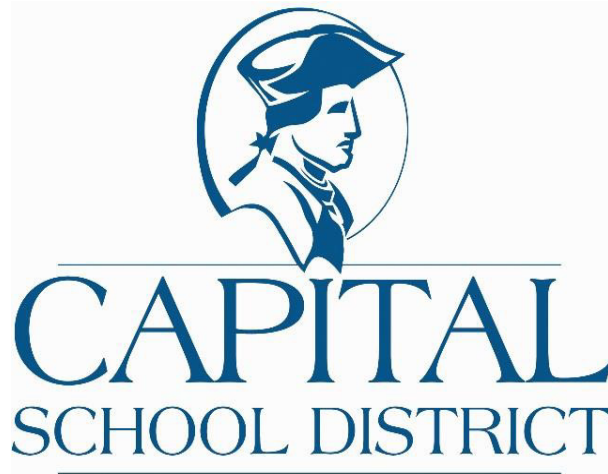




Monthly Financial Reports February 2025

Operating Expenses

Monthly Report of Revenues

Detail Board Budget (99900000)

Contingency Budget (99940100)

Major Cap Balances

Federal Funds

Percent of Fiscal Year days included: 66.6%

Data Service Center

Division - 13 Capital School District				Percent of Fiscal Year days included: 66.6%				
Operating Unit	Budget	Encumbered	Pct Enc	Expended	Pct Exp	Total Exp./Enc.	Percent Obligated	Unencumbered Balance
99960400 - Local Transportation	\$713,292.00	\$0.00	0.00%	\$165,734.53	23.24%	\$165,734.53	23.24%	\$547,557.47
99960500 - Fleet Vehicles	\$84,000.00	\$0.00	0.00%	\$62,177.68	74.02%	\$62,177.68	74.02%	\$21,822.32
99970000 - Local Debt Service	\$8,020,475.00	\$0.00	0.00%	\$4,446,143.74	55.43%	\$4,446,143.74	55.43%	\$3,574,331.26
99970040 - LOCAL TECHNOLOGY MATCH TAX	\$492,621.00	\$19,079.25	3.87%	\$197,904.46	40.17%	\$216,983.71	44.05%	\$275,637.29
99970200 - Minor Cap	\$1,793,253.00	\$188,371.91	10.50%	\$1,292,417.70	72.07%	\$1,480,789.61	82.58%	\$312,463.39
99970680 - School Supervision	\$1,162,332.00	\$0.00	0.00%	\$991,347.13	85.29%	\$991,347.13	85.29%	\$170,984.87
99980000 - Summer School	\$20,000.00	\$0.00	0.00%	\$31,975.68	159.88%	\$31,975.68	159.88%	(\$11,975.68)
99990500 - Copy Center/Copiers	\$128,752.00	\$190.00	0.15%	\$89,168.03	69.26%	\$89,358.03	69.40%	\$39,393.97
99990600 - Homebound	\$567,974.00	\$167,950.00	29.57%	\$188,460.78	33.18%	\$356,410.78	62.75%	\$211,563.22
99990700 - Autism Program	\$552,322.00	\$69,153.60	12.52%	\$369,042.22	66.82%	\$438,195.82	79.34%	\$114,126.18
Budget Totals	\$136,927,483.00	\$1,347,115.27	0.98%	\$84,322,214.07	61.58%	\$85,669,329.34	62.57%	\$51,258,153.66
Current Year Unassigned Expenses		\$232,555.55		\$5,799,132.71		\$6,031,688.26		
Previous Budget Year Expenses		\$20,874,912.26		\$21,257,902.06		\$42,132,814.32		
Total Expenses		\$22,454,583.08		\$111,379,248.84		\$133,833,831.92		

Note: For operating units, where the percent obligated exceeds 66.6% and those whose unencumbered balances exceed budgeted amounts - transactions will be reviewed and corrections/recodes will be made as necessary.

Capital School District Financial Report - Revenue
As of February 28, 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	7,046,492.91	0.00	109.6%
Related Services	0.00	264,954.94	0.00	0.0%
Drivers Ed.	26,412.00	31,696.00	0.00	120.0%
Unique Alternative	337,546.30	344,475.90	0.00	102.1%
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	3,915,581.72	0.00	121.2%
Total State Funds	91,273,454.23	85,379,860.17	5,893,594.06	93.5%
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	1,251,543.67	0.00	131.7%
Athletics	45,941.00	37,404.00	8,537.00	81.4%
CSCR	35,000.00	24,183.16	10,816.84	69.1%
Indirect Costs	400,000.00	158,515.22	241,484.78	39.6%
Cafeteria	3,600,000.00	2,455,583.78	1,144,416.22	68.2%
Donations	0.00	131,290.31	0.00	0.0%
Building Rental	250,000.00	179,820.53	70,179.47	71.9%
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	115,569.95	284,430.05	28.9%
Total Local Funds	41,824,024.88	38,092,894.69	3,731,130.19	91.1%

Capital School District Financial Report - Revenue
As of February 28, 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	2,623,961.08	0.00	563.9%
Total Federal Funds	7,533,972.00	9,712,621.08	0.00	128.9%
Grand Total All Funds	140,631,451.11	133,185,375.94	7,446,075.17	94.7%

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: 67.4% Percent of Payrolls included in FY: 65.4% (17 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>\$2,528.80</u>	63.2%	<u>\$1,471.20</u>	63.2%
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%
95402	Board Of Education	\$0.00	\$0.00	-	<u>\$360.00</u>	-	<u>(\$360.00)</u>	-
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>\$2,611.92</u>	522.4%	<u>(\$2,111.92)</u>	522.4%
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:</u> \$0.00	0.0%	<u>Total:</u> <u>\$33,686.66</u>	47.1%	<u>Total:</u> <u>\$37,773.34</u>	47.1%

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: 67.4% Percent of Payrolls included in FY: 65.4% (17 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: \$109,191.00</u>	<u>Total: \$0.00</u>	0.0%	<u>Total: \$0.00</u>	0.0%	<u>Total: \$109,191.00</u>	0.0%

CAPITAL SCHOOL DISTRICT
MAJOR CAPITAL EXPENDITURE
02/28/25

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	1,516,508.52	619,608.03	18,656,683.45	-
2023	50311	Capital, Construct 800	Middle Schools	06/30/25	15,319,200.00	8,554,707.67	1,573,984.62	127,966.00	5,062,541.71
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	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	17,127,214.49	2,451,239.29	95,729,083.84	54,753,162.38

CAPITAL SCHOOL DISTRICT
FEDERAL REPORT
02/28/25

FYB	APPR	Title	End Date	Budget	Encumbered	Current Year Expended	Prior Year Expense	Available	% Spent
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	359,196.35	238,131.65	-	100%
2025	40114	Iasa Title Ii: Prof D	11/30/26	704,878.00	-	33,660.46	-	671,217.54	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	9,222.25	569,692.20	914,884.21	229,825.07	87%
2025	40240	21St Century Learning	11/30/25	2,156,977.54	48,658.20	701,870.28	-	1,406,449.06	35%
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	-	195,314.84	-	271,487.16	42%
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	-	2,284,619.41	1,772,016.89	280,398.73	94%
2025	40554	Title I	11/30/26	4,010,648.00	4,557.46	832.21	-	4,005,258.33	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	981.01	29,947.92	488.32	33,776.75	48%
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	883,233.28	1,066,506.26	(227,466.54)	112%
2025	40564	Idea-B	11/30/26	1,942,461.00	-	667,947.05	-	1,274,513.95	34%
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	-	73,019.00	-	-	100%
2025	40565	Idea Preschool	11/30/26	73,019.00	-	14,541.76	-	58,477.24	20%
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	65,682.64	-	-	-	65,682.64	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	3,652.06	85,349.13	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	2,970,684.81	6,691,454.53	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%
				77,373,484.10	3,334,847.79	13,638,993.74	50,996,670.47	9,402,972.10	