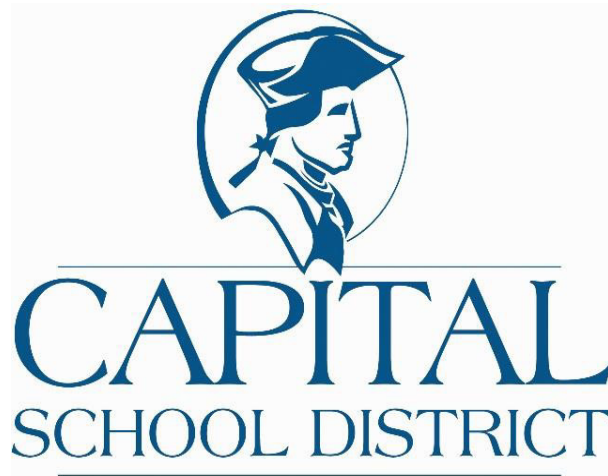




# **Monthly Financial Reports March 2025**

**Operating Expenses**

**Monthly Report of Revenues**

**Detail Board Budget (99900000)**

**Contingency Budget (99940100)**

**Major Cap Balances**

**Federal Funds**

Percent of Fiscal Year days included: 75.1%

Data Service Center

4/2/2025

Operating Unit Expenditure Summary as of 3/31/2025

Page: 2

Division - 13 Capital School District

Percent of Fiscal Year days included: 75.1%

| Operating Unit                        | Budget           | Encumbered      | Pct<br>Enc | Expended         | Pct<br>Exp | Total<br>Exp./Enc. | Percent<br>Obligated | Unencumbered<br>Balance |
|---------------------------------------|------------------|-----------------|------------|------------------|------------|--------------------|----------------------|-------------------------|
| 99960400 - Local Transportation       | \$713,292.00     | \$0.00          | 0.00%      | \$197,660.29     | 27.71%     | \$197,660.29       | 27.71%               | \$515,631.71            |
| 99960500 - Fleet Vehicles             | \$84,000.00      | \$0.00          | 0.00%      | \$69,465.69      | 82.70%     | \$69,465.69        | 82.70%               | \$14,534.31             |
| 99970000 - Local Debt Service         | \$8,020,475.00   | \$0.00          | 0.00%      | \$7,428,037.52   | 92.61%     | \$7,428,037.52     | 92.61%               | \$592,437.48            |
| 99970040 - LOCAL TECHNOLOGY MATCH TAX | \$492,621.00     | \$19,426.95     | 3.94%      | \$217,619.14     | 44.18%     | \$237,046.09       | 48.12%               | \$255,574.91            |
| 99970200 - Minor Cap                  | \$1,847,253.00   | \$396,576.74    | 21.47%     | \$1,450,082.25   | 78.50%     | \$1,846,658.99     | 99.97%               | \$594.01                |
| 99970680 - School Supervision         | \$1,162,332.00   | \$0.00          | 0.00%      | \$1,410,800.64   | 121.38%    | \$1,410,800.64     | 121.38%              | (\$248,468.64)          |
| 99980000 - Summer School              | \$35,704.70      | \$0.00          | 0.00%      | \$35,704.70      | 100.00%    | \$35,704.70        | 100.00%              | \$0.00                  |
| 99990500 - Copy Center/Copiers        | \$128,752.00     | \$0.00          | 0.00%      | \$100,230.84     | 77.85%     | \$100,230.84       | 77.85%               | \$28,521.16             |
| 99990600 - Homebound                  | \$567,974.00     | \$155,950.00    | 27.46%     | \$206,799.97     | 36.41%     | \$362,749.97       | 63.87%               | \$205,224.03            |
| 99990700 - Autism Program             | \$552,322.00     | \$43,593.90     | 7.89%      | \$507,669.69     | 91.92%     | \$551,263.59       | 99.81%               | \$1,058.41              |
| Budget Totals                         | \$137,342,187.70 | \$1,279,052.76  | 0.93%      | \$99,260,518.02  | 72.27%     | \$100,539,570.78   | 73.20%               | \$36,802,616.92         |
| Current Year Unassigned Expenses      |                  | \$454,233.09    |            | \$7,015,713.94   |            | \$7,469,947.03     |                      |                         |
| Previous Budget Year Expenses         |                  | \$19,743,307.97 |            | \$22,600,629.07  |            | \$42,343,937.04    |                      |                         |
| Total Expenses                        |                  | \$21,476,593.82 |            | \$128,876,861.03 |            | \$150,353,454.85   |                      |                         |

Data Service Center

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

|                              | Budget               | Received             | Anticipated Receipts | Percent Received |
|------------------------------|----------------------|----------------------|----------------------|------------------|
| <b>STATE FUNDS</b>           |                      |                      |                      |                  |
| 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%           |
| <b>Total State Funds</b>     | <b>91,273,454.23</b> | <b>85,379,860.17</b> | <b>5,893,594.06</b>  | <b>93.5%</b>     |
| <b>LOCAL FUNDS</b>           |                      |                      |                      |                  |
| Current Expense Tax Receipts | 19,063,418.00        | 18,465,690.61        | 597,727.39           | 96.9%            |
| Debt Service Tax Receipts    | 7,537,709.07         | 7,306,631.16         | 231,077.91           | 96.9%            |
| Debt Service - Impact Fee    | 0.00                 | 141,615.13           | 0.00                 | 0.0%             |
| Tuition Tax Receipts         | 9,955,464.81         | 9,640,821.27         | 314,643.54           | 96.8%            |
| Minor Capital Tax Receipts   | 474,705.00           | 819,384.17           | 0.00                 | 172.6%           |
| Technology Maintenance Match | 1,840,745.00         | 245,350.94           | 1,595,394.06         | 13.3%            |
| Interest                     | 950,000.00           | 1,445,463.74         | 0.00                 | 152.2%           |
| Athletics                    | 45,941.00            | 51,374.00            | 0.00                 | 111.8%           |
| 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         | 2,885,542.79         | 714,457.21           | 80.2%            |
| Donations                    | 0.00                 | 146,989.91           | 0.00                 | 0.0%             |
| Building Rental              | 250,000.00           | 214,861.78           | 35,138.22            | 85.9%            |
| Erate                        | 15,000.00            | 15,940.80            | 0.00                 | 106.3%           |
| Other Match Tax Receipts     | 209,642.00           | 482,268.65           | 0.00                 | 230.0%           |
| 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           | 117,235.91           | 282,764.09           | 29.3%            |
| <b>Total Local Funds</b>     | <b>41,824,024.88</b> | <b>39,176,129.94</b> | <b>2,647,894.94</b>  | <b>93.7%</b>     |

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

|                       | Budget         | Received       | Anticipated<br>Receipts | Percent<br>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 | 134,268,611.19 | 6,362,839.92            | 95.5%               |

## 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: 75.6%    Percent of Payrolls included in FY: 73.1% (19 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>\$2,991.37</u>                   | 74.8%        | <u>\$1,008.63</u>                   | 74.8%     |
| 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>\$2,715.71</u>                   | 38.5%        | <u>\$4,344.29</u>                   | 38.5%     |
| 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%      |
| 95482   | Travel                   | \$0.00                              | \$0.00               | -              | <u>\$1,107.94</u>                   | -            | <u>(\$1,107.94)</u>                 | -         |
| 95493   | Supplies                 | <u>\$500.00</u>                     | \$0.00               | 0.0%           | <u>\$2,776.32</u>                   | 555.3%       | <u>(\$2,276.32)</u>                 | 555.3%    |
| 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><br><u>\$71,460.00</u> | <u>Total: \$0.00</u> | 0.0%           | <u>Total:</u><br><u>\$36,571.57</u> | 51.2%        | <u>Total:</u><br><u>\$34,888.43</u> | 51.2%     |

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: 75.6%      Percent of Payrolls included in FY: 73.1% (19 of 26)

| Program | Description          | Budget                     | Encumbered           | Encumbered Pct | Expended             | Expended Pct | Balance                    | Total Pct |
|---------|----------------------|----------------------------|----------------------|----------------|----------------------|--------------|----------------------------|-----------|
| 99999   | Default Program Code | <u>\$110,000.00</u>        | \$0.00               | 0.0%           | \$0.00               | 0.0%         | \$110,000.00               | 0.0%      |
|         |                      | <u>Total: \$110,000.00</u> | <u>Total: \$0.00</u> | 0.0%           | <u>Total: \$0.00</u> | 0.0%         | <u>Total: \$110,000.00</u> | 0.0%      |

CAPITAL SCHOOL DISTRICT  
MAJOR CAPITAL EXPENDITURE  
03/31/25

| FYB  | APPR  | Title                  | Construction<br>Project | End Date | Budget                | Encumbered           | Current Year<br>Expended | Prior Year<br>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         | 8,699,897.45         | 2,260,533.18             | 127,966.00            | 4,230,803.37         |
| 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        |
|      |       |                        |                         |          | <b>170,060,700.00</b> | <b>17,191,225.77</b> | <b>3,218,966.35</b>      | <b>95,729,083.84</b>  | <b>53,921,424.04</b> |

CAPITAL SCHOOL DISTRICT  
FEDERAL REPORT  
03/31/25

| FYB  | APPR  | Title                  | End Date | Budget               | Encumbered          | Current Year<br>Expended | Prior Year<br>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           | -                   | 65,400.20                | -                     | 639,477.80          | 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         | 11,795.18           | 603,618.98               | 914,884.21            | 193,325.36          | 89%     |
| 2025 | 40240 | 21St Century Learning  | 11/30/25 | 2,156,977.54         | 55,735.67           | 845,838.88               | -                     | 1,255,402.99        | 42%     |
| 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           | -                   | 224,689.24               | -                     | 242,112.76          | 48%     |
| 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         | 3,272.37            | 245,072.85               | -                     | 3,762,302.78        | 6%      |
| 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            | 7.35                | 31,370.81                | 488.32                | 33,327.52           | 49%     |
| 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 | 1,980,165.00         | 254,892.00          | 935,419.24               | 1,066,506.26          | (276,652.50)        | 114%    |
| 2025 | 40564 | Idea-B                 | 11/30/26 | 1,942,461.00         | 2,326.00            | 830,373.07               | -                     | 1,109,761.93        | 43%     |
| 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            | -                   | 19,469.26                | -                     | 53,549.74           | 27%     |
| 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            | 12/30/25 | 242,032.00           | -                   | -                        | -                     | 242,032.00          | 0%      |
| 2025 | 41015 | Career Tech            | 12/30/25 | 77,118.16            | -                   | -                        | -                     | 77,118.16           | 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           | 2,590.24            | 86,410.95                | 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        | 2,189,992.72        | 7,472,146.62             | 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%    |
|      |       |                        |          | <b>77,387,919.62</b> | <b>2,562,811.53</b> | <b>15,124,960.18</b>     | <b>50,996,670.47</b>  | <b>8,703,477.44</b> |         |