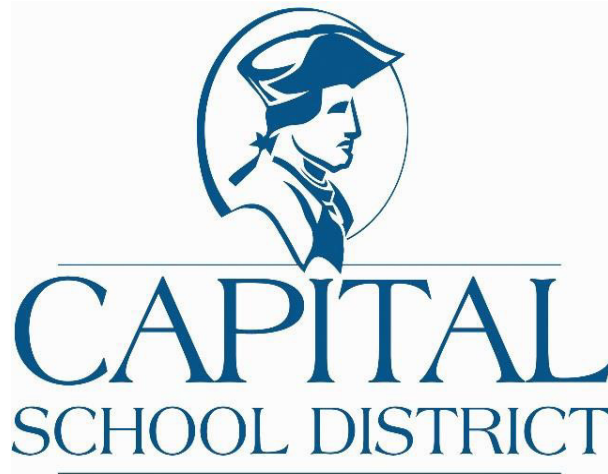




Monthly Financial Reports May 2025

Operating Expenses

Monthly Report of Revenues

Detail Board Budget (99900000)

Contingency Budget (99940100)

Major Cap Balances

Federal Funds

Percent of Fiscal Year days included: 91.8%

Data Service Center

Division - 13 Capital School District

Percent of Fiscal Year days included: 91.8%

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%	\$355,330.91	49.82%	\$355,330.91	49.82%	\$357,961.09
99960500 - Fleet Vehicles	\$85,394.26	\$0.00	0.00%	\$85,394.26	100.00%	\$85,394.26	100.00%	\$0.00
99970000 - Local Debt Service	\$8,020,475.00	\$0.00	0.00%	\$7,753,267.16	96.67%	\$7,753,267.16	96.67%	\$267,207.84
99970040 - LOCAL TECHNOLOGY MATCH TAX	\$492,621.00	\$4,950.00	1.00%	\$272,986.57	55.42%	\$277,936.57	56.42%	\$214,684.43
99970200 - Minor Cap	\$2,394,508.90	\$610,495.18	25.50%	\$1,784,013.72	74.50%	\$2,394,508.90	100.00%	\$0.00
99970680 - School Supervision	\$1,699,915.37	\$6,800.00	0.40%	\$1,693,115.37	99.60%	\$1,699,915.37	100.00%	\$0.00
99980000 - Summer School	\$43,935.70	\$0.00	0.00%	\$43,935.70	100.00%	\$43,935.70	100.00%	\$0.00
99990500 - Copy Center/Copiers	\$128,752.00	\$0.00	0.00%	\$120,448.25	93.55%	\$120,448.25	93.55%	\$8,303.75
99990600 - Homebound	\$567,974.00	\$131,950.00	23.23%	\$270,250.63	47.58%	\$402,200.63	70.81%	\$165,773.37
99990700 - Autism Program	\$602,322.00	\$32,451.47	5.39%	\$534,875.62	88.80%	\$567,327.09	94.19%	\$34,994.91
Budget Totals	\$140,337,666.15	\$1,401,710.62	1.00%	\$124,213,325.91	88.51%	\$125,615,036.53	89.51%	\$14,722,629.62
Current Year Unassigned Expenses		\$615,663.29		\$10,025,612.73		\$10,641,276.02		
Previous Budget Year Expenses		\$16,024,948.75		\$28,892,106.59		\$44,917,055.34		
Total Expenses		\$18,042,322.66		\$163,131,045.23		\$181,173,367.89		

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

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	64,814,424.00	62,763,703.67	2,050,720.33	96.8%
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	8,161,923.99	0.00	126.9%
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	3,918,081.72	0.00	121.3%
Total State Funds	91,273,454.23	92,106,905.90	0.00	100.9%
LOCAL FUNDS				
Current Expense Tax Receipts	19,063,418.00	18,662,833.09	400,584.91	97.9%
Debt Service Tax Receipts	7,537,709.07	7,384,620.70	153,088.37	98.0%
Debt Service - Impact Fee	0.00	247,704.69	0.00	0.0%
Tuition Tax Receipts	9,955,464.81	9,743,770.72	211,694.09	97.9%
Minor Capital Tax Receipts	474,705.00	828,140.60	0.00	174.5%
Technology Maintenance Match	1,840,745.00	247,969.70	1,592,775.30	13.5%
Interest	950,000.00	1,780,690.43	0.00	187.4%
Athletics	45,941.00	51,954.00	0.00	113.1%
CSCR	35,000.00	24,183.16	10,816.84	69.1%
Indirect Costs	400,000.00	212,141.40	187,858.60	53.0%
Cafeteria	3,600,000.00	3,780,393.92	0.00	105.0%
Donations	0.00	211,561.13	0.00	0.0%
Building Rental	250,000.00	265,498.53	0.00	106.2%
Erate	15,000.00	15,940.80	0.00	106.3%
Other Match Tax Receipts	209,642.00	487,424.30	0.00	232.5%
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	120,949.61	279,050.39	30.2%
Total Local Funds	41,824,024.88	41,080,037.48	743,987.40	98.2%

Capital School District Financial Report - Revenue
As of May 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	4,506,084.08	0.00	112.4%
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	10,208,057.16	0.00	135.5%
Grand Total All Funds	140,631,451.11	143,395,000.54	0.00	102.0%

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: 94.8% Percent of Payrolls included in FY: 92.3% (24 of 26)

Program	Description	Budget	Encumbered	Encumbered Pct	Expended	Expended Pct	Balance	Total Pct
99999	Default Program Code	\$0.00	\$0.00	-	<u>\$29.99</u>	-	<u>(\$29.99)</u>	-
95000	General	<u>\$4,000.00</u>	\$0.00	0.0%	<u>\$3,701.18</u>	92.5%	<u>\$298.82</u>	92.5%
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>\$6,024.11</u>	85.3%	<u>\$1,035.89</u>	85.3%
95432	Human Resources/Personnel	\$0.00	\$0.00	-	<u>\$13,201.03</u>	-	<u>(\$13,201.03)</u>	-
95451	Postage	\$0.00	\$0.00	-	<u>\$33.96</u>	-	<u>(\$33.96)</u>	-
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>\$2,577.04</u>	-	<u>(\$2,577.04)</u>	-
95493	Supplies	<u>\$500.00</u>	\$0.00	0.0%	<u>\$3,559.82</u>	712.0%	<u>(\$3,059.82)</u>	712.0%
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>\$56,107.36</u>	78.5%	<u>Total:</u> <u>\$15,352.64</u>	78.5%

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: 94.8% Percent of Payrolls included in FY: 92.3% (24 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
05/30/25

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	1,449,030.37	684,518.90	18,656,683.45	2,567.28
2023	50311	Capital, Construct 800	Middle Schools	06/30/25	15,319,200.00	7,592,314.01	3,918,961.71	127,966.00	3,679,958.28
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	559,698.77	239,038.68	19,040,462.55	-
2022	50312	Capital, Convert Willi	William Henry	06/30/25	6,630,000.00	6,042,893.91	331,305.03	252,601.15	3,199.91
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	15,643,937.06	5,388,153.62	95,729,083.84	53,299,525.48

CAPITAL SCHOOL DISTRICT
FEDERAL REPORT
05/30/25

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	14,100.00	387,296.35	238,131.65	-	100%
2025	40114	Iasa Title Ii: Prof D	11/30/26	704,878.00	1,850.00	175,696.07	-	527,331.93	100%
2022	40240	21St Century Learning	09/30/25	1,009,394.00	-	-	960,000.00	49,394.00	95%
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	7,973.57	709,307.94	914,884.21	91,458.01	95%
2025	40240	21St Century Learning	09/30/25	2,156,977.54	29,219.39	1,260,570.08	-	867,188.07	60%
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	39,020.00	414,130.57	-	13,651.43	97%
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	-	2,282,864.46	1,772,016.89	282,153.68	93%
2025	40554	Title I	11/30/26	4,506,084.08	162,016.92	955,116.16	-	3,388,951.00	25%
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	31,582.14	488.32	33,116.19	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	-	1,007,924.47	1,066,506.26	(94,265.73)	105%
2025	40564	Idea-B	11/30/26	1,942,461.00	2,326.00	1,463,641.24	-	476,493.76	75%
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	-	41,793.63	-	31,225.37	57%
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	10,000.00	5,387.14	-	10,036.39	61%
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	243,542.00	-	-	-	243,542.00	0%
2025	41015	Career Tech	12/30/25	98,359.37	-	-	-	98,359.37	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	-	89,001.19	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	-	9,662,139.34	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%
				77,955,500.91	266,513.23	19,602,652.10	50,996,670.47	7,089,665.11	