



Monthly Financial Reports July 31, 2025

Operating Expenses

Monthly Report of Revenues

Board Budget (99900000)

Contingency Budget (99940100)

Major Cap Balances

Federal Funds

Division - 13 Capital School District

Percent of Fiscal Year days included: 8.5%

Operating Unit	Budget	Encumbered	Pct Enc	Expended	Pct Exp	Total Exp./Enc.	Percent Obligated	Unencumbered Balance
9130632A - East Dover Elementary School	\$42,368.00	\$1,136.90	2.68%	\$15,430.13	36.42%	\$16,567.03	39.10%	\$25,800.97
9130633A - Middle School of Excellence	\$83,296.00	\$1,622.95	1.95%	\$2,169.83	2.60%	\$3,792.78	4.55%	\$79,503.22
9130634A - South Dover Elementary School	\$73,856.00	\$100.00	0.14%	\$12,183.97	16.50%	\$12,283.97	16.63%	\$61,572.03
9130635A - North Dover Elementary School	\$42,624.00	\$0.00	0.00%	\$876.71	2.06%	\$876.71	2.06%	\$41,747.29
9130636A - Booker T. Washington Es	\$40,192.00	\$0.00	0.00%	\$1,128.95	2.81%	\$1,128.95	2.81%	\$39,063.05
9130637A - Middle School of Innovation	\$94,530.00	\$1,622.95	1.72%	\$2,116.13	2.24%	\$3,739.08	3.96%	\$90,790.92
9130638A - Fairview Elementary School	\$36,736.00	\$0.00	0.00%	\$203.19	0.55%	\$203.19	0.55%	\$36,532.81
9130640A - Hartly Elementary School	\$30,720.00	\$0.00	0.00%	\$971.42	3.16%	\$971.42	3.16%	\$29,748.58
9130642A - Towne Point Elementary School	\$43,648.00	\$0.00	0.00%	\$554.80	1.27%	\$554.80	1.27%	\$43,093.20
9130644A - Central Middle School	\$76,800.00	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$76,800.00
9130648A - Dover High School	\$349,920.00	\$0.00	0.00%	\$6,228.06	1.78%	\$6,228.06	1.78%	\$343,691.94
9130650A - Kent County Community School	\$1,019,830.00	\$0.00	0.00%	\$9,273.49	0.91%	\$9,273.49	0.91%	\$1,010,556.51
9130655A - Kent County Secondary Iic	\$682,300.00	\$0.00	0.00%	\$15,563.07	2.28%	\$15,563.07	2.28%	\$666,736.93
99900000 - Board Of Ed/District Expenses	\$71,460.00	\$0.00	0.00%	\$16,106.26	22.54%	\$16,106.26	22.54%	\$55,353.74
99900100 - Legal Services	\$160,000.00	\$0.00	0.00%	\$44,997.45	28.12%	\$44,997.45	28.12%	\$115,002.55
99900300 - District Expenditures	\$37,360,597.00	\$0.00	0.00%	\$3,079,039.53	8.24%	\$3,079,039.53	8.24%	\$34,281,557.47
99910000 - Public Communications	\$20,000.00	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$20,000.00
99910100 - Superintendent	\$97,597.00	\$0.00	0.00%	\$3,107.76	3.18%	\$3,107.76	3.18%	\$94,489.24
99920000 - Curriculum/Instructional	\$403,261.00	\$3,336.00	0.83%	\$9,866.31	2.45%	\$13,202.31	3.27%	\$390,058.69
99920200 - Extra Time Programs	\$333,620.00	\$0.00	0.00%	\$44,732.82	13.41%	\$44,732.82	13.41%	\$288,887.18
99920500 - Professional Development Prog	\$68,480.00	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$68,480.00
99920600 - Technology (Instructional)	\$895,394.00	\$20,657.40	2.31%	\$24,158.26	2.70%	\$44,815.66	5.01%	\$850,578.34
99920700 - Athletics	\$300,600.00	\$0.00	0.00%	\$19,654.30	6.54%	\$19,654.30	6.54%	\$280,945.70
99920800 - Drivers Education	\$31,696.00	\$3,249.49	10.25%	\$98.71	0.31%	\$3,348.20	10.56%	\$28,347.80
99921000 - Support Services	\$80,000.00	\$0.00	0.00%	\$19,754.00	24.69%	\$19,754.00	24.69%	\$60,246.00
99921050 - Special Education	\$492,857.00	\$0.00	0.00%	\$19,604.18	3.98%	\$19,604.18	3.98%	\$473,252.82
99930200 - Special School Tuition Payment	\$1,272,718.00	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$1,272,718.00
99930300 - Special Services	\$50,723.00	\$0.00	0.00%	\$34.00	0.07%	\$34.00	0.07%	\$50,689.00
99940000 - Business Office/Finance	\$171,636.00	\$120,000.00	69.92%	\$1,095.18	0.64%	\$121,095.18	70.55%	\$50,540.82
99940100 - Contingency	\$110,000.00	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$110,000.00
99940200 - Division I Sal/Other State Prg	\$68,385,395.63	\$0.00	0.00%	\$5,245,362.80	7.67%	\$5,245,362.80	7.67%	\$63,140,032.83
99940300 - Division Ii Vocational	\$117,296.00	\$0.00	0.00%	\$12,111.59	10.33%	\$12,111.59	10.33%	\$105,184.41
99940600 - Insurance	\$320,000.00	\$0.00	0.00%	\$30,953.88	9.67%	\$30,953.88	9.67%	\$289,046.12
99940900 - Tuition Reimbursement	\$72,000.00	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$72,000.00
99950000 - Personnel/Hr	\$50,000.00	\$0.00	0.00%	\$1,294.99	2.59%	\$1,294.99	2.59%	\$48,705.01
99960000 - Child Nutrition Operations	\$5,800,000.00	\$13,650.00	0.24%	\$338,893.47	5.84%	\$352,543.47	6.08%	\$5,447,456.53
99960100 - Maintenance	\$551,265.00	\$7,587.15	1.38%	\$21,481.56	3.90%	\$29,068.71	5.27%	\$522,196.29
99960200 - Operations/Utilities	\$1,332,977.00	\$794,198.62	59.58%	\$61,066.24	4.58%	\$855,264.86	64.16%	\$477,712.14
99960300 - State Transportation	\$7,731,436.00	\$87,823.03	1.14%	\$520,723.27	6.74%	\$608,546.30	7.87%	\$7,122,889.70
99960400 - Local Transportation	\$78,200.00	\$0.00	0.00%	\$12,710.50	16.25%	\$12,710.50	16.25%	\$65,489.50

Division - 13 Capital School District

Percent of Fiscal Year days included: 8.5%

Operating Unit	Budget	Encumbered	Pct Enc	Expended	Pct Exp	Total Exp./Enc.	Percent Obligated	Unencumbered Balance
99960500 - Fleet Vehicles	\$84,000.00	\$0.00	0.00%	\$8,311.06	9.89%	\$8,311.06	9.89%	\$75,688.94
99970000 - Local Debt Service	\$8,020,475.00	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$8,020,475.00
99970200 - Minor Cap	\$2,142,234.00	\$0.00	0.00%	\$57,883.12	2.70%	\$57,883.12	2.70%	\$2,084,350.88
99970680 - School Supervision	\$1,162,332.00	\$0.00	0.00%	\$128,896.09	11.09%	\$128,896.09	11.09%	\$1,033,435.91
99980000 - Summer School	\$20,000.00	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$20,000.00
99990500 - Copy Center/Copiers	\$128,752.00	\$0.00	0.00%	\$8,682.50	6.74%	\$8,682.50	6.74%	\$120,069.50
99990600 - Homebound	\$567,974.00	\$0.00	0.00%	\$16,928.13	2.98%	\$16,928.13	2.98%	\$551,045.87
99990700 - Autism Program	\$552,322.00	\$0.00	0.00%	\$6,048.84	1.10%	\$6,048.84	1.10%	\$546,273.16
Budget Totals	\$141,654,117.63	\$1,054,984.49	0.74%	\$9,820,296.55	6.93%	\$10,875,281.04	7.68%	\$130,778,836.59
Current Year Unassigned Expenses		\$12,627.00		\$238,100.91		\$250,727.91		
Previous Budget Year Expenses		\$12,441,270.29		\$4,829,110.97		\$17,270,381.26		
Total Expenses		\$13,508,881.78		\$14,887,508.43		\$28,396,390.21		

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

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	68,385,395.63	68,385,395.63	0.00	100.0%
Cafeteria Salaries	906,311.00	866,242.00	40,069.00	95.6%
Division II, AOC	1,716,440.53	370,044.00	1,346,396.53	21.6%
Division II, AOC - Voc	144,231.00	117,296.00	26,935.00	81.3%
Division II, Energy	1,332,977.00	1,332,977.00	0.00	100.0%
Division III, Equalization	9,637,224.00	8,685,286.00	951,938.00	90.1%
State Transportation	6,429,917.73	4,081,462.00	2,348,455.73	63.5%
Related Services	0.00	238,460.00	0.00	0.0%
Drivers Ed.	28,526.00	28,526.00	0.00	100.0%
Unique Alternative	337,546.30	0.00	337,546.30	0.0%
Professional Development	32,633.00	32,633.00	0.00	100.0%
School Improvement	133,982.47	0.00	133,982.47	0.0%
Minor Capital Improvements	763,696.00	0.00	763,696.00	0.0%
Discipline 1	300,000.00	0.00	300,000.00	0.0%
Educational Sustainment Fund	1,266,157.00	1,266,157.00	0.00	100.0%
Technology Block Grant	169,453.00	169,453.00	0.00	100.0%
Other State Revenue	3,229,557.20	1,884,895.00	1,344,662.20	58.4%
Total State Funds	94,814,047.86	87,458,826.63	7,355,221.23	92.2%
LOCAL FUNDS				
Current Expense Tax Receipts	19,063,418.00	59,370.82	19,004,047.18	0.3%
Debt Service Tax Receipts	7,537,709.07	23,487.09	7,514,221.98	0.3%
Tuition Tax Receipts	9,955,464.81	31,003.94	9,924,460.87	0.3%
Minor Capital Tax Receipts	474,705.00	2,637.06	472,067.94	0.6%
Technology Maintenance Match	1,840,745.00	788.63	1,839,956.37	0.0%
Interest	950,000.00	84,944.63	865,055.37	8.9%
Athletics	45,941.00	0.00	45,941.00	0.0%
CSCR	35,000.00	-1,000,000.00	1,035,000.00	-2,857.1%
Indirect Costs	400,000.00	24,421.58	375,578.42	6.1%
Cafeteria	3,600,000.00	150,706.13	3,449,293.87	4.2%
Building Rental	250,000.00	20,247.00	229,753.00	8.1%
Erate	15,000.00	0.00	15,000.00	0.0%
Other Match Tax Receipts	209,642.00	1,552.67	208,089.33	0.7%
Other Local Revenue	400,000.00	345.04	399,654.96	0.1%
Total Local Funds	44,777,624.88	-600,495.41	45,378,120.29	-1.3%

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

	Budget	Received	Anticipated Receipts	Percent Received
FEDERAL FUNDS				
IDEA Part B	2,015,480.00	0.00	2,015,480.00	0.0%
Title I	4,010,648.00	0.00	4,010,648.00	0.0%
Title II	704,878.00	0.00	704,878.00	0.0%
Title III	81,473.00	0.00	81,473.00	0.0%
Perkins	256,181.00	0.00	256,181.00	0.0%
Other Federal Revenue	465,312.00	150.00	465,162.00	0.0%
Total Federal Funds	7,533,972.00	150.00	7,533,822.00	0.0%
Grand Total All Funds	147,125,644.74	86,858,481.22	60,267,163.52	59.0%

Budget List

Division: 13 - Capital School District ▼
 Budget Year/Budget Ref: 2026 ▼
 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: 14.0% Percent of Payrolls included in FY: 11.5% (3 of 26)

Program	Description	Budget	Encumbered	Encumbered Pct	Expended	Expended Pct	Balance	Total Pct
99999	Default Program Code	<u>\$71,460.00</u>	\$0.00	0.0%	\$0.00	0.0%	\$71,460.00	0.0%
95000	General	\$0.00	\$0.00	-	<u>\$505.34</u>	-	<u>(\$505.34)</u>	-
95092	Production Center	\$0.00	\$0.00	-	<u>\$4,250.00</u>	-	<u>(\$4,250.00)</u>	-
95408	Conferences	\$0.00	\$0.00	-	<u>\$9,698.00</u>	-	<u>(\$9,698.00)</u>	-
95435	Instruction/Curriculum	\$0.00	\$0.00	-	<u>\$145.32</u>	-	<u>(\$145.32)</u>	-
95457	Professional Services	\$0.00	\$0.00	-	<u>\$210.60</u>	-	<u>(\$210.60)</u>	-
95482	Travel	\$0.00	\$0.00	-	<u>\$1,206.02</u>	-	<u>(\$1,206.02)</u>	-
95493	Supplies	\$0.00	\$0.00	-	<u>\$90.98</u>	-	<u>(\$90.98)</u>	-
		<u>Total:</u> <u>\$71,460.00</u>	<u>Total: \$0.00</u>	0.0%	<u>Total:</u> <u>\$16,106.26</u>	22.5%	<u>Total:</u> <u>\$55,353.74</u>	22.5%

Budget List

Division: 13 - Capital School District ▼

Budget Year/Budget Ref: 2026 ▼

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: 14.0% Percent of Payrolls included in FY: 11.5% (3 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:</u> <u>\$110,000.00</u>	<u>Total: \$0.00</u>	0.0%	<u>Total:</u> <u>\$0.00</u>	0.0%	<u>Total:</u> <u>\$110,000.00</u>	0.0%

CAPITAL SCHOOL DISTRICT
MAJOR CAPITAL EXPENDITURE
07/31/25

FYB	APPR	Title	Construction Project	End Date	Budget	Encumbered	Current Year Expended	Prior Year Expense	Available
2021	50498	Capital, Construct	Ken	06/30/26	2,864,200.00	-	-	2,864,199.99	0.01
2022	50311	Capital, Construct	800	06/30/26	20,792,800.00	795,507.15	247,361.47	19,749,931.38	-
2023	50311	Capital, Construct	800	06/30/26	15,319,200.00	4,063,799.12	2,259,240.64	5,515,111.05	3,481,049.19
2022	50345	Capital, Construct	800	06/30/26	19,839,200.00	24,956.95	40,337.95	19,773,905.10	-
2022	50312	Capital, Convert Willi	William Henry	06/30/26	6,630,000.00	5,931,594.95	53,568.23	641,636.91	3,199.91
2022	50313	Capital, Convert Willi	William Henry	06/30/26	4,289,200.00	-	-	-	4,289,200.00
2023	50312	Capital, Convert Willi	William Henry	06/30/26	27,520,600.00	-	-	-	27,520,600.00
2023	50313	Capital, Convert Willi	William Henry	06/30/26	17,804,000.00	-	-	-	17,804,000.00
					115,059,200.00	10,815,858.17	2,600,508.29	48,544,784.43	53,098,049.11

CAPITAL SCHOOL DISTRICT
FEDERAL REPORT
07/31/25

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	-	-	678,367.00	-	100%
2024	40114	Iasa Title Ii: Prof D	11/30/25	639,528.00	-	18,093.57	625,428.00	(3,993.57)	101%
2025	40114	Iasa Title Ii: Prof D	11/30/26	704,227.00	4,448.00	50,013.12	237,157.41	412,608.47	100%
2022	40240	21St Century Learning	09/30/25	1,009,394.00	-	6,939.23	960,000.00	42,454.77	96%
2023	40240	21St Century Learning	11/29/24	698,116.40	-	-	698,116.40	-	100%
2024	40240	21St Century Learning	11/30/25	1,723,623.73	5,011.15	21,943.64	1,666,684.95	29,983.99	98%
2025	40240	21St Century Learning	09/30/25	2,156,977.54	31,612.06	150,111.00	1,434,651.57	540,602.91	75%
2023	40532	Title IV	11/30/24	454,196.00	-	-	454,196.00	-	100%
2024	40532	Title IV	11/30/25	466,802.00	39,020.00	-	427,782.00	-	100%
2025	40532	Title IV	11/30/26	486,645.00	-	21,160.03	23,402.61	442,082.36	9%
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	-	-	4,355,768.00	-	100%
2024	40554	Title I	11/30/25	4,337,035.03	-	(1,731.35)	4,054,906.12	283,860.26	93%
2025	40554	Title I	11/30/26	4,506,808.08	228,427.94	313,991.52	1,247,261.32	2,717,127.30	40%
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	-	-	65,194.00	-	100%
2025	40560	English Acquisition	11/30/26	81,473.00	981.19	19,357.76	32,268.74	12,586.31	81%
2022	40564	Idea-B	11/30/23	1,763,570.00	-	-	1,763,570.00	81,473.00	0%
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	-	-	1,978,619.92	-	100%
2025	40564	Idea-B	11/30/26	1,988,033.00	-	161,855.35	1,620,146.25	1,545.08	100%
2022	40565	Idea Preschool	11/30/23	70,610.00	-	-	70,610.00	206,031.40	90%
2023	40565	Idea Preschool	11/30/24	71,005.00	-	-	71,005.00	-	100%
2024	40565	Idea Preschool	11/30/25	73,019.00	-	-	73,019.00	-	100%
2025	40565	Idea Preschool	11/30/26	73,012.00	-	6,179.86	52,680.51	14,151.63	81%
2022	40570	Homeless	09/30/23	29,270.87	-	-	28,759.92	510.95	98%
2023	40570	Homeless	11/30/24	29,576.47	-	-	29,576.47	-	100%
2024	40570	Homeless	11/30/25	25,423.53	8,000.00	12,562.77	6,502.96	(1,642.20)	106%
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	11/30/23	242,324.09	-	-	242,324.09	-	100%
2023	41015	Career Tech	11/30/24	242,158.00	-	-	242,158.00	-	100%
2024	41015	Career Tech	11/30/25	243,542.00	-	-	243,542.00	-	100%
2025	41015	Career Tech	11/30/26	276,888.00	103,982.50	1,603.63	110,938.13	60,363.74	78%
2023	41087	Stronger Connections G	11/30/26	100,000.00	-	-	39,251.60	60,748.40	39%
2021	40715	ARP COVID ESSER III Ho	01/30/26	240,379.00	-	-	240,379.00	-	100%
2020	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 F	01/30/26	29,639,821.20	-	-	29,639,821.20	-	100%
2022	40921	ARP COVID IDEA 611	11/30/23	412,903.00	-	-	412,903.00	-	100%
				78,124,126.94	421,482.84	782,080.13	72,020,069.17	4,900,494.80	