



Monthly Financial Reports October 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: 33.7%

Division - 13 Capital School District

Operating Unit	Budget	Encumbered	Pct Enc	Expended	Pct Exp	Total Exp./Enc.	Percent Obligated	Unencumbered Balance
9130632A - East Dover Elementary School	\$42,368.00	\$2,923.75	6.90%	\$33,552.60	79.19%	\$36,476.35	86.09%	\$5,891.65
9130633A - Middle School of Excellence	\$83,296.00	\$973.79	1.17%	\$21,017.22	25.23%	\$21,991.01	26.40%	\$61,304.99
9130634A - South Dover Elementary School	\$73,856.00	\$100.00	0.14%	\$39,427.24	53.38%	\$39,527.24	53.52%	\$34,328.76
9130635A - North Dover Elementary School	\$42,624.00	\$0.00	0.00%	\$11,778.05	27.63%	\$11,778.05	27.63%	\$30,845.95
9130636A - Booker T. Washington Es	\$40,192.00	\$0.00	0.00%	\$14,915.89	37.11%	\$14,915.89	37.11%	\$25,276.11
9130637A - Middle School of Innovation	\$94,530.00	\$973.75	1.03%	\$33,029.76	34.94%	\$34,003.51	35.97%	\$60,526.49
9130638A - Fairview Elementary School	\$36,736.00	\$3,015.52	8.21%	\$6,452.65	17.56%	\$9,468.17	25.77%	\$27,267.83
9130640A - Hartly Elementary School	\$30,720.00	\$0.00	0.00%	\$17,640.80	57.42%	\$17,640.80	57.42%	\$13,079.20
9130642A - Towne Point Elementary School	\$43,648.00	\$0.00	0.00%	\$5,608.01	12.85%	\$5,608.01	12.85%	\$38,039.99
9130644A - Central Middle School	\$76,800.00	\$0.00	0.00%	\$6,340.61	8.26%	\$6,340.61	8.26%	\$70,459.39
9130645A - Capital Early Childhood Center	\$49,395.02	\$0.00	0.00%	\$25,954.98	52.55%	\$25,954.98	52.55%	\$23,440.04
9130648A - Dover High School	\$349,920.00	\$0.00	0.00%	\$73,948.57	21.13%	\$73,948.57	21.13%	\$275,971.43
9130650A - Kent County Community School	\$1,019,830.00	\$0.00	0.00%	\$28,983.76	2.84%	\$28,983.76	2.84%	\$990,846.24
9130655A - Kent County Secondary Iic	\$682,300.00	\$0.00	0.00%	\$62,426.60	9.15%	\$62,426.60	9.15%	\$619,873.40
99900000 - Board Of Ed/District Expenses	\$71,460.00	\$0.00	0.00%	\$37,151.01	51.99%	\$37,151.01	51.99%	\$34,308.99
99900100 - Legal Services	\$160,000.00	\$0.00	0.00%	\$149,919.73	93.70%	\$149,919.73	93.70%	\$10,080.27
99900300 - District Expenditures	\$37,360,597.00	\$0.00	0.00%	\$13,606,266.31	36.42%	\$13,606,266.31	36.42%	\$23,754,330.69
99910000 - Public Communications	\$20,000.00	\$0.00	0.00%	\$3,346.37	16.73%	\$3,346.37	16.73%	\$16,653.63
99910100 - Superintendent	\$97,597.00	\$0.00	0.00%	\$11,998.45	12.29%	\$11,998.45	12.29%	\$85,598.55
99920000 - Curriculum/Instructional	\$403,261.00	\$13,666.44	3.39%	\$33,107.84	8.21%	\$46,774.28	11.60%	\$356,486.72
99920200 - Extra Time Programs	\$333,620.00	\$0.00	0.00%	\$76,619.89	22.97%	\$76,619.89	22.97%	\$257,000.11
99920500 - Professional Development Prog	\$68,480.00	\$0.00	0.00%	\$10,010.60	14.62%	\$10,010.60	14.62%	\$58,469.40
99920600 - Technology (Instructional)	\$895,394.00	\$3,171.40	0.35%	\$54,885.48	6.13%	\$58,056.88	6.48%	\$837,337.12
99920700 - Athletics	\$300,600.00	\$626.00	0.21%	\$143,988.32	47.90%	\$144,614.32	48.11%	\$155,985.68
99920800 - Drivers Education	\$31,696.00	\$0.00	0.00%	(\$9,787.82)	-30.88%	(\$9,787.82)	-30.88%	\$41,483.82
99921000 - Support Services	\$280,000.00	\$0.00	0.00%	\$151,736.00	54.19%	\$151,736.00	54.19%	\$128,264.00
99921050 - Special Education	\$492,857.00	\$0.00	0.00%	\$98,895.02	20.07%	\$98,895.02	20.07%	\$393,961.98
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	\$7,000.00	13.80%	\$24,308.59	47.92%	\$31,308.59	61.72%	\$19,414.41
99940000 - Business Office/Finance	\$171,636.00	\$83,166.40	48.46%	\$45,739.80	26.65%	\$128,906.20	75.10%	\$42,729.80
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%	\$23,430,311.95	34.26%	\$23,430,311.95	34.26%	\$44,955,083.68
99940300 - Division Ii Vocational	\$117,296.00	\$0.00	0.00%	\$76,486.70	65.21%	\$76,486.70	65.21%	\$40,809.30
99940600 - Insurance	\$320,000.00	\$0.00	0.00%	\$205,626.00	64.26%	\$205,626.00	64.26%	\$114,374.00
99940900 - Tuition Reimbursement	\$72,000.00	\$0.00	0.00%	\$27,513.71	38.21%	\$27,513.71	38.21%	\$44,486.29
99950000 - Personnel/Hr	\$50,000.00	\$0.00	0.00%	\$16,222.17	32.44%	\$16,222.17	32.44%	\$33,777.83
99960000 - Child Nutrition Operations	\$5,800,000.00	\$0.00	0.00%	\$1,605,312.69	27.68%	\$1,605,312.69	27.68%	\$4,194,687.31
99960100 - Maintenance	\$551,265.00	\$34,045.00	6.18%	\$228,599.44	41.47%	\$262,644.44	47.64%	\$288,620.56
99960200 - Operations/Utilities	\$1,332,977.00	\$367,969.74	27.61%	\$519,988.72	39.01%	\$887,958.46	66.61%	\$445,018.54
99960300 - State Transportation	\$7,731,436.00	\$83,210.07	1.08%	\$2,573,029.61	33.28%	\$2,656,239.68	34.36%	\$5,075,196.32

Division - 13 Capital School District

Percent of Fiscal Year days included: 33.7%

Operating Unit	Budget	Encumbered	Pct Enc	Expended	Pct Exp	Total Exp./Enc.	Percent Obligated	Unencumbered Balance
99960400 - Local Transportation	\$78,200.00	\$0.00	0.00%	\$45,283.72	57.91%	\$45,283.72	57.91%	\$32,916.28
99960500 - Fleet Vehicles	\$84,000.00	\$0.00	0.00%	\$33,764.96	40.20%	\$33,764.96	40.20%	\$50,235.04
99970000 - Local Debt Service	\$8,020,475.00	\$0.00	0.00%	\$3,181,794.09	39.67%	\$3,181,794.09	39.67%	\$4,838,680.91
99970200 - Minor Cap	\$2,142,234.00	\$184,338.08	8.60%	\$635,735.31	29.68%	\$820,073.39	38.28%	\$1,322,160.61
99970650 - Student Services	\$20,000.00	\$0.00	0.00%	\$7,135.83	35.68%	\$7,135.83	35.68%	\$12,864.17
99970680 - School Supervision	\$1,162,332.00	\$0.00	0.00%	\$582,219.89	50.09%	\$582,219.89	50.09%	\$580,112.11
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%	\$48,161.40	37.41%	\$48,161.40	37.41%	\$80,590.60
99990600 - Homebound	\$567,974.00	\$60,050.00	10.57%	\$44,385.46	7.81%	\$104,435.46	18.39%	\$463,538.54
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	\$141,923,512.65	\$845,229.94	0.60%	\$48,086,882.82	33.88%	\$48,932,112.76	34.48%	\$92,991,399.89
Current Year Unassigned Expenses		\$722,753.41		\$2,282,830.35		\$3,005,583.76		
Previous Budget Year Expenses		\$9,080,636.09		\$14,445,234.86		\$23,525,870.95		
Total Expenses		\$10,648,619.44		\$64,814,948.03		\$75,463,567.47		

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

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	75,385,395.63	68,385,395.63	7,000,000.00	90.7%
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	4,090,320.10	2,339,597.63	63.6%
Related Services	0.00	238,460.00	0.00	0.0%
Drivers Ed.	28,526.00	35,126.00	0.00	123.1%
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	576,717.00	576,717.00	0.00	100.0%
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	2,134,155.53	1,095,401.67	66.1%
Total State Funds	101,327,068.86	88,300,262.26	13,026,806.60	87.1%
LOCAL FUNDS				
Current Expense Tax Receipts	19,063,418.00	17,739,299.82	1,324,118.18	93.1%
Debt Service Tax Receipts	7,537,709.07	6,261,735.19	1,275,973.88	83.1%
Tuition Tax Receipts	9,955,464.81	11,656,162.74	0.00	117.1%
Minor Capital Tax Receipts	474,705.00	773,244.18	0.00	162.9%
Technology Maintenance Match	184,745.00	235,640.33	0.00	127.5%
Interest	450,000.00	374,327.82	75,672.18	83.2%
Athletics	45,941.00	2,810.00	43,131.00	6.1%
CSCR	35,000.00	-963,155.35	998,155.35	-2,751.9%
Indirect Costs	200,000.00	75,338.41	124,661.59	37.7%
Cafeteria	3,600,000.00	878,321.02	2,721,678.98	24.4%
Donations	0.00	4,182.99	0.00	0.0%
Building Rental	250,000.00	107,828.00	142,172.00	43.1%
Erate	15,000.00	0.00	15,000.00	0.0%
Other Match Tax Receipts	209,642.00	199,708.79	9,933.21	95.3%
Charter	0.00	-821,234.39	0.00	0.0%
Other Local Revenue	200,000.00	180,300.38	19,699.62	90.2%
Total Local Funds	42,221,624.88	36,704,509.93	5,517,114.95	86.9%

Capital School District Financial Report - Revenue
As of October 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	2,465,312.00	2,119,113.13	346,198.87	86.0%
Total Federal Funds	9,533,972.00	2,119,113.13	7,414,858.87	22.2%
Grand Total All Funds	153,082,665.74	127,123,885.32	25,958,780.42	83.0%

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: 35.1% Percent of Payrolls included in FY: 34.6% (9 of 26)

Program	Description	Budget	Encumbered	Encumbered Pct	Expended	Expended Pct	Balance	Total Pct
99999	Default Program Code	\$0.00	\$0.00	-	\$0.00	-	\$0.00	-
95000	General	\$4,000.00	\$0.00	0.0%	\$1,632.44	40.8%	\$2,367.56	40.8%
95092	Production Center	\$4,250.00	\$0.00	0.0%	\$0.00	0.0%	\$4,250.00	0.0%
95408	Conferences	\$18,000.00	\$0.00	0.0%	\$5,846.31	32.5%	\$12,153.69	32.5%
95415	District Office	\$0.00	\$0.00	-	\$5,000.00	-	(\$5,000.00)	-
95435	Instruction/Curriculum	\$200.00	\$0.00	0.0%	\$145.32	72.7%	\$54.68	72.7%
95451	Postage	\$200.00	\$0.00	0.0%	\$0.00	0.0%	\$200.00	0.0%
95455	Professional Development	\$15,000.00	\$0.00	0.0%	\$3,000.00	20.0%	\$12,000.00	20.0%
95457	Professional Services	\$2,543.74	\$0.00	0.0%	\$509.20	20.0%	\$2,034.54	20.0%
95482	Travel	\$3,500.00	\$0.00	0.0%	\$4,237.09	121.1%	(\$737.09)	121.1%
95493	Supplies	\$500.00	\$0.00	0.0%	\$1,425.61	285.1%	(\$925.61)	285.1%
95618	Student Activities	\$8,266.26	\$0.00	0.0%	\$0.00	0.0%	\$8,266.26	0.0%
99533	Contracted Services	\$15,000.00	\$0.00	0.0%	\$15,074.00	100.5%	(\$74.00)	100.5%
99541	Events And Recognition	\$0.00	\$0.00	-	\$281.04	-	(\$281.04)	-
		Total: \$71,460.00	Total: \$0.00	0.0%	Total: \$37,151.01	52.0%	Total: \$34,308.99	52.0%

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: 35.1% Percent of Payrolls included in FY: 34.6% (9 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
10/31/25

FYB	APPR	Title	Construction Project	End Date	Budget	Encumbered	Current Year Expended	Prior Year Expense	Available
2021	50498	Capital, Construct Ken	Middle Schools	06/30/26	2,864,200.00	-	-	2,864,199.99	0.01
2022	50311	Capital, Construct 800	Middle Schools	06/30/26	20,792,800.00	569,566.39	473,302.23	19,749,931.38	-
2023	50311	Capital, Construct 800	Middle Schools	06/30/26	15,319,200.00	928,352.35	5,929,595.25	5,515,111.05	2,946,141.35
2022	50345	Capital, Construct 800	Middle Schools	06/30/26	19,839,200.00	-	51,171.80	19,773,905.10	14,123.10
2022	50312	Capital, Convert Willi	William Henry	06/30/26	6,630,000.00	5,747,306.04	241,057.05	641,636.91	-
2022	50313	Capital, Convert Willi	William Henry	06/30/26	4,289,200.00	6,500.09	-	-	4,282,699.91
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	7,251,724.87	6,695,126.33	48,544,784.43	52,567,564.37

CAPITAL SCHOOL DISTRICT
FEDERAL REPORT
10/31/25

FYB	APPR	Title	End Date	Budget	Encumbered	Current Year Expended	Prior Year Expense	Available	% Spent
2023	40114	lasa Title li: Prof D	11/30/24	678,367.00	-	-	678,367.00	-	100%
2024	40114	lasa Title li: Prof D	11/30/25	639,528.00	-	14,100.00	625,428.00	-	100%
2025	40114	lasa Title li: Prof D	11/30/26	704,227.00	4,448.00	244,577.82	237,157.41	218,043.77	100%
2022	40240	21St Century Learning	09/30/25	1,009,394.00	-	44,543.75	960,000.00	4,850.25	100%
2023	40240	21St Century Learning	11/30/25	739,153.27	22,359.66	18,677.21	698,116.40	-	100%
2024	40240	21St Century Learning	11/30/25	1,723,623.73	-	56,938.78	1,666,684.95	-	100%
2025	40240	21St Century Learning	11/30/25	2,156,977.54	-	685,409.84	1,434,651.57	36,916.13	98%
2023	40532	Title IV	11/30/24	454,196.00	-	-	454,196.00	-	100%
2024	40532	Title IV	11/30/25	466,802.00	31,220.00	7,800.00	427,782.00	-	100%
2025	40532	Title IV	11/30/26	486,645.00	-	98,449.70	23,402.61	364,792.69	25%
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	-	104,699.05	4,054,906.12	177,429.86	96%
2025	40554	Title I	11/30/26	4,506,808.08	190,082.59	1,630,616.30	1,247,261.32	1,438,847.87	68%
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	-	32,785.96	32,268.74	139.30	100%
2025	40560	English Acquisition	11/30/26	81,922.00	10,560.00	2,553.98	-	68,808.02	16%
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	-	1,545.08	1,978,619.92	-	100%
2025	40564	Idea-B	11/30/26	1,988,033.00	-	480,526.88	1,620,146.25	(112,640.13)	106%
2022	40565	Idea Preschool	11/30/23	70,610.00	-	-	70,610.00	-	100%
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	-	20,331.49	52,680.51	-	100%
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	11/30/26	28,478.77	-	14,895.77	6,502.96	7,080.04	75%
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	219,619.71	-	-	-	219,619.71	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	-	-	240,379.00	-	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 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%
				78,050,651.36	258,670.25	3,458,451.61	71,141,855.35	3,191,674.15	