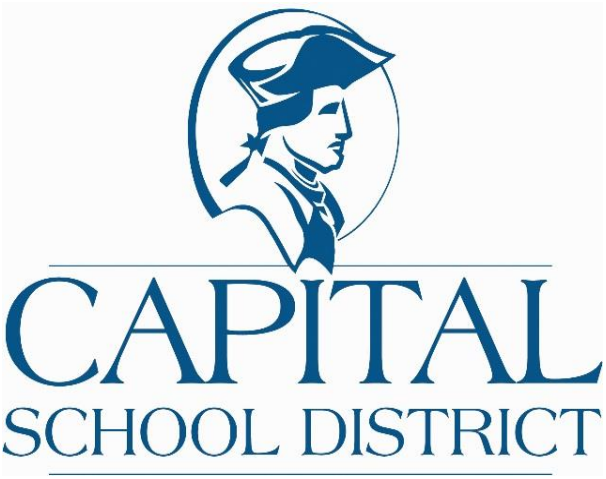


Monthly Financial Reports
October 31, 2023

Operating Expenses

Monthly Report of Revenues

Board Budget (99900000)

Contingency Budget (99940100)

Major Cap Balances

Federal Funds

Operating Unit Expenditure Summary as of 10/31/2023

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
9130632A - East Dover Elementary School	$46,208.00	$329.99	0.71%	$21,495.73	46.52%	$21,825.72	47.23%	$24,382.28
9130633A - Middle School of Excellence	$83,844.00	$827.20	0.99%	$21,807.97	26.01%	$22,635.17	27.00%	$61,208.83
9130634A - South Dover Elementary School	$77,696.00	$3,803.84	4.90%	$17,662.84	22.73%	$21,466.68	27.63%	$56,229.32
9130635A - North Dover Elementary School	$40,320.00	$0.00	0.00%	$14,590.35	36.19%	$14,590.35	36.19%	$25,729.65
9130636A - Booker T. Washington Es	$40,320.00	$0.00	0.00%	$13,501.16	33.49%	$13,501.16	33.49%	$26,818.84
9130637A - Middle School of Innovation	$91,105.00	$1,811.20	1.99%	$15,477.12	16.99%	$17,288.32	18.98%	$73,816.68
9130638A - Fairview Elementary School	$34,944.00	$0.00	0.00%	$8,190.58	23.44%	$8,190.58	23.44%	$26,753.42
9130640A - Hartly Elementary School	$31,488.00	$0.00	0.00%	$9,851.54	31.29%	$9,851.54	31.29%	$21,636.46
9130642A - Towne Point Elementary School	$42,112.00	$0.00	0.00%	$7,648.15	18.16%	$7,648.15	18.16%	$34,463.85
9130645A - Capital Early Childhood Center	$237,900.00	$1,960.00	0.82%	$26,483.43	11.13%	$28,443.43	11.96%	$209,456.57
9130646A - William Henry Middle School	$61,440.00	$0.00	0.00%	$13,882.12	22.59%	$13,882.12	22.59%	$47,557.88
9130648A - Dover High School	$390,560.00	$1,567.45	0.40%	$93,878.40	24.04%	$95,445.85	24.44%	$295,114.15
9130650A - Kent County Community School	$600,800.00	$41,960.33	6.98%	$290,220.25	48.31%	$332,180.58	55.29%	$268,619.42
99900000 - Board Of Ed/District Expenses	$71,460.00	$0.00	0.00%	$25,709.44	35.98%	$25,709.44	35.98%	$45,750.56
99900100 - Legal Services	$160,000.00	$0.00	0.00%	$58,937.55	36.84%	$58,937.55	36.84%	$101,062.45
99900300 - District Expenditures	$27,453,200.00	$0.00	0.00%	$10,453,889.25	38.08%	$10,453,889.25	38.08%	$16,999,310.75
99910010 - District Office	$46,676.00	$0.00	0.00%	$17,322.33	37.11%	$17,322.33	37.11%	$29,353.67
99910100 - Superintendent	$97,597.00	$0.00	0.00%	$27,013.48	27.68%	$27,013.48	27.68%	$70,583.52
99920000 - Curriculum/Instructional	$403,261.00	$7,537.64	1.87%	$91,104.31	22.59%	$98,641.95	24.46%	$304,619.05
99920200 - Extra Time Programs	$329,642.00	$0.00	0.00%	$397,042.98	120.45%	$397,042.98	120.45%	($67,400.98)
99920500 - Professional Development Prog	$81,798.00	$0.00	0.00%	$7,874.98	9.63%	$7,874.98	9.63%	$73,923.02
99920600 - Technology (Instructional)	$421,600.00	$0.00	0.00%	$54,569.07	12.94%	$54,569.07	12.94%	$367,030.93
99920700 - Athletics	$300,600.00	$5,355.90	1.78%	$125,425.51	41.73%	$130,781.41	43.51%	$169,818.59
99920800 - Drivers Education	$25,245.00	$0.00	0.00%	$2,524.51	10.00%	$2,524.51	10.00%	$22,720.49
99921000 - Support Services	$80,000.00	$0.00	0.00%	$220.00	0.28%	$220.00	0.28%	$79,780.00
99921050 - Special Education	$508,997.00	$0.00	0.00%	$143,701.43	28.23%	$143,701.43	28.23%	$365,295.57
99930200 - Special School Tuition Payment	$548,939.00	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$548,939.00
99930300 - Special Services	$50,723.00	$0.00	0.00%	$113,624.09	224.01%	$113,624.09	224.01%	($62,901.09)
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	$61,055,179.27	$0.00	0.00%	$16,283,388.60	26.67%	$16,283,388.60	26.67%	$44,771,790.67
99940300 - Division Ii Vocational	$128,374.00	$2,608.12	2.03%	$48,224.64	37.57%	$50,832.76	39.60%	$77,541.24
99940600 - Insurance	$195,550.00	$0.00	0.00%	$126,238.90	64.56%	$126,238.90	64.56%	$69,311.10
99940700 - Private Grants/Donations	$928,686.00	$300,000.00	32.30%	$696,178.16	74.96%	$996,178.16	107.27%	($67,492.16)
99940900 - Tuition Reimbursement	$72,000.00	$0.00	0.00%	$35,000.00	48.61%	$35,000.00	48.61%	$37,000.00
99950000 - Personnel/Hr	$50,000.00	$0.00	0.00%	$57,829.36	115.66%	$57,829.36	115.66%	($7,829.36)
99960000 - Child Nutrition Operations	$5,800,000.00	$0.00	0.00%	$1,417,644.92	24.44%	$1,417,644.92	24.44%	$4,382,355.08
99960100 - Maintenance	$551,265.00	$2,856.00	0.52%	$160,537.83	29.12%	$163,393.83	29.64%	$387,871.17
99960200 - Operations/Utilities	$1,554,468.00	$182,464.23	11.74%	$383,790.70	24.69%	$566,254.93	36.43%	$988,213.07
99960300 - State Transportation	$4,882,811.00	$1,841.00	0.04%	$1,513,837.48	31.00%	$1,515,678.48	31.04%	$3,367,132.52
99960400 - Local Transportation	$497,138.00	$0.00	0.00%	$63,586.87	12.79%	$63,586.87	12.79%	$433,551.13

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
99960500 - Fleet Vehicles	$84,000.00	$0.00	0.00%	$42,968.68	51.15%	$42,968.68	51.15%	$41,031.32
99970000 - Local Debt Service	$8,020,475.00	$0.00	0.00%	$3,348,466.18	41.75%	$3,348,466.18	41.75%	$4,672,008.82
99970040 - LOCAL TECHNOLOGY MATCH TAX	$493,518.00	$0.00	0.00%	$43,149.01	8.74%	$43,149.01	8.74%	$450,368.99
99970200 - Minor Cap	$1,013,904.00	$41,164.00	4.06%	$277,719.86	27.39%	$318,883.86	31.45%	$695,020.14
99970680 - School Supervision	$1,162,332.00	$0.00	0.00%	$403,600.10	34.72%	$403,600.10	34.72%	$758,731.90
99980000 - Summer School	$20,000.00	$0.00	0.00%	$12,366.44	61.83%	$12,366.44	61.83%	$7,633.56
99990000 - Adult Education	$0.00	$0.00	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00
99990500 - Copy Center/Copiers	$128,752.00	$0.00	0.00%	$65,244.59	50.67%	$65,244.59	50.67%	$63,507.41
99990600 - Homebound	$567,974.00	$108,000.00	19.01%	$75,888.68	13.36%	$183,888.68	32.38%	$384,085.32
99990700 - Autism Program	$552,322.00	$19,692.13	3.57%	$179,239.96	32.45%	$198,932.09	36.02%	$353,389.91
Budget Totals	$120,227,223.27	$723,779.03	0.60%	$37,308,549.53	31.03%	$38,032,328.56	31.63%	$82,194,894.71
Current Year Unassigned Expenses		$151,794.86		$1,540,956.49		$1,692,751.35		
Previous Budget Year Expenses		$8,083,306.71		$16,610,527.96		$24,693,834.67		
Total Expenses		$8,958,880.60		$55,460,033.98		$64,418,914.58		

Capital School District Financial Report - Revenue
As of October 31, 2023

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	64,814,424.00	53,858,867.19	10,955,556.81	83.1%
Cafeteria Salaries	1,066,773.00	790,062.00	276,711.00	74.1%
Division II, AOC	316,741.00	316,741.00	0.00	100.0%
Division II, AOC - Voc	96,280.00	96,280.00	0.00	100.0%
Division II, Energy	1,264,124.00	1,264,124.00	0.00	100.0%
Division III, Equalization	8,350,176.00	8,350,176.00	0.00	100.0%
State Transportation	4,029,000.00	4,037,001.27	0.00	100.2%
Drivers Ed.	28,343.00	28,343.00	0.00	100.0%
Unique Alternative	222,725.00	222,725.00	0.00	100.0%
Professional Development	71,807.00	71,807.00	0.00	100.0%
School Improvement	0.00	99,165.54	0.00	0.0%
Minor Capital Improvements	614,338.00	0.00	614,338.00	0.0%
Educational Sustainment Fund	1,272,184.00	1,272,184.00	0.00	100.0%
Technology Block Grant	170,259.00	170,259.00	0.00	100.0%
Other State Revenue	1,981,967.00	1,895,925.00	86,042.00	95.7%
Total State Funds	**84,299,141.00**	**72,473,660.00**	**11,825,481.00**	**86.0%**
LOCAL FUNDS				
Current Expense Tax Receipts	17,330,380.00	15,999,865.28	1,330,514.72	92.3%
Debt Service Tax Receipts	7,407,340.00	6,839,642.29	567,697.71	92.3%
Debt Service - Impact Fee	0.00	67,398.13	0.00	0.0%
Tuition Tax Receipts	8,245,907.00	7,612,768.89	633,138.11	92.3%
Minor Capital Tax Receipts	380,927.00	353,473.80	27,453.20	92.8%
Technology Maintenance Match	251,570.00	232,289.74	19,280.26	92.3%
Interest	150,000.00	244,294.41	0.00	162.9%
Athletics	45,941.00	6,842.00	39,099.00	14.9%
CSCRP	0.00	-975,834.77	0.00	0.0%
Indirect Costs	400,000.00	173,838.29	226,161.71	43.5%
Cafeteria	3,000,000.00	797,000.68	2,202,999.32	26.6%
Donations	0.00	11,862.98	0.00	0.0%
Building Rental	150,000.00	82,126.50	67,873.50	54.8%
Erate	5,000.00	15,725.70	0.00	314.5%
Other Match Tax Receipts	209,642.00	193,704.96	15,937.04	92.4%
Charter	-2,260,409.00	-733,034.21	-1,527,374.79	32.4%
Choice	-899,335.00	0.00	-899,335.00	0.0%
Other Local Revenue	20,000.00	178,281.19	0.00	891.4%
Total Local Funds	**34,436,963.00**	**31,100,245.86**	**3,336,717.14**	**90.3%**

Capital School District Financial Report - Revenue
As of October 31, 2023

	Budget	Received	Anticipated Receipts	Percent Received
FEDERAL FUNDS				
IDEA Part B	1,814,670.00	1,990,381.00	0.00	109.7%
Title I	3,937,265.00	4,331,226.03	0.00	110.0%
Title II	687,166.00	636,846.00	50,320.00	92.7%
Title III	49,816.00	65,194.00	0.00	130.9%
Perkins	242,069.00	230,906.00	11,163.00	95.4%
Other Federal Revenue	947,860.00	1,747,712.00	0.00	184.4%
Total Federal Funds	**7,678,846.00**	**9,002,265.03**	**0.00**	**117.2%**
Grand Total All Funds	**126,414,950.00**	**112,576,170.89**	**13,838,779.11**	**89.1%**

Budget List

Division: 13 - Capital School District

Budget Year/Budget Ref: 2024

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: 35.3% **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	$7,060.00	$0.00	0.0%	$196.57	2.8%	$6,863.43	2.8%
95000	General	$4,000.00	$0.00	0.0%	$1,372.75	34.3%	$2,627.25	34.3%
95092	Production Center	$8,500.00	$0.00	0.0%	$9,464.00	111.3%	($964.00)	111.3%
95408	Conferences	$0.00	$0.00	-	$300.00	-	($300.00)	-
95415	District Office	$0.00	$0.00	-	$3,000.00	-	($3,000.00)	-
95451	Postage	$0.00	$0.00	-	$35.53	-	($35.53)	-
95455	Professional Development	$15,000.00	$0.00	0.0%	$0.00	0.0%	$15,000.00	0.0%
95457	Professional Services	$10,300.00	$0.00	0.0%	$288.75	2.8%	$10,011.25	2.8%
95482	Travel	$0.00	$0.00	-	$970.38	-	($970.38)	-
95493	Supplies	$500.00	$0.00	0.0%	$4,279.37	855.9%	($3,779.37)	855.9%
95618	Student Activities	$10,000.00	$0.00	0.0%	$5,395.84	54.0%	$4,604.16	54.0%
99533	Contracted Services	$16,100.00	$0.00	0.0%	$200.00	1.2%	$15,900.00	1.2%
99586	Architect Fees	$0.00	$0.00	-	$206.25	-	($206.25)	-
		Total: $71,460.00	Total: $0.00	0.0%	Total: $25,709.44	36.0%	Total: $45,750.56	36.0%

Budget List

Division: 13 - Capital School District

Budget Year/Budget Ref: 2024

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: 35.3% **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	$110,000.00	$0.00	0.0%	$0.00	0.0%	$110,000.00	0.0%
		Total: $110,000.00	Total: $0.00	0.0%	Total: $0.00	0.0%	Total: $110,000.00	0.0%

CAPITAL SCHOOL DISTRICT
MAJOR CAPITAL EXPENDITURE
10/31/23

FYB	APPR	Title	Construction Project	End Date	Budget	Encumbered	Current Year Expended	Prior Year Expense	Available
2021	50498	Capital, Construct Ken	Middle Schools	06/30/24	2,864,200.00	75,309.43	38,409.23	2,300,000.00	450,481.34
2022	50311	Capital, Construct 800	Middle Schools	06/30/24	20,792,800.00	2,199,760.25	5,604,689.68	10,565,256.74	2,423,093.33
2023	50311	Capital, Construct 800	Middle Schools	06/30/25	15,319,200.00	-	127,966.00	-	15,191,234.00
2020	50345	Capital, Construct 800	Middle Schools	06/30/24	18,359,375.00	121,434.44	1,178,810.23	17,059,130.33	-
2021	50345	Capital, Construct 800	Middle Schools	06/30/24	36,642,125.00	834,867.26	669,447.03	35,137,810.71	-
2022	50345	Capital, Construct 800	Middle Schools	06/30/24	19,839,200.00	223,593.91	772,216.44	18,834,949.24	8,440.41
2022	50312	Capital, Convert Willi	William Henry	06/30/24	6,630,000.00	3,103,641.64	42,350.00	15,125.00	3,468,883.36
2022	50313	Capital, Convert Willi	William Henry	06/30/24	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	**6,558,606.93**	**8,433,888.61**	**83,912,272.02**	**71,155,932.44**

CAPITAL SCHOOL DISTRICT
FEDERAL REPORT
10/31/23

FYB	APPR	Title	End Date	Budget	Encumbered	Current Year Expended	Prior Year Expense	Available	% Spent
2022	40114	Iasa Title Ii: Prof D	11/30/23	687,618.00	8,099.00	128,328.64	551,190.36	-	100%
2023	40114	Iasa Title Ii: Prof D	11/30/24	678,367.00	-	154,307.45	21,845.87	502,213.68	26%
2024	40114	Iasa Title Ii: Prof D	11/30/25	636,846.00	-	-	-	636,846.00	0%
2022	40240	21St Century Learning	07/30/23	960,000.00	-	-	960,000.00	-	100%
2023	40240	21St Century Learning	07/30/24	680,126.26	-	204,048.48	334,052.18	142,025.60	79%
2024	40240	21St Century Learning	11/30/24	1,280,000.00	8,163.90	60,082.41	-	1,211,753.69	5%
2022	40532	Title IV	11/30/23	401,901.00	-	128,230.92	273,670.08	-	100%
2023	40532	Title IV	11/30/24	454,196.00	12,808.45	26,405.84	5,891.12	409,090.59	10%
2024	40532	Title IV	11/30/25	465,312.00	-	-	-	465,312.00	0%
2022	40554	Title I	11/30/23	3,938,868.00	-	17,500.00	3,921,368.00	-	100%
2023	40554	Title I	11/30/24	4,355,768.00	338,412.14	1,254,499.72	2,530,242.12	232,614.02	95%
2024	40554	Title I	11/30/25	4,331,226.03	-	20,007.63	-	4,311,218.40	0%
2022	40560	English Acquisition	11/30/23	46,230.00	-	8,346.72	37,883.28	-	100%
2023	40560	English Acquisition	11/30/24	50,054.00	-	22,196.58	16,593.29	11,264.13	77%
2024	40560	English Acquisition	11/30/25	65,194.00	-	-	-	65,194.00	0%
2022	40564	Idea-B	11/30/23	1,763,570.00	-	-	1,763,089.00	481.00	100%
2023	40564	Idea-B	11/30/24	1,794,731.00	-	466,021.17	1,369,389.27	(40,679.44)	102%
2024	40564	Idea-B	11/30/25	1,917,539.00	-	-	-	1,917,539.00	0%
2022	40565	Idea Preschool	11/30/23	70,610.00	-	2,693.83	67,916.17	-	100%
2023	40565	Idea Preschool	11/30/24	71,005.00	-	(65,948.33)	68,358.00	68,595.33	3%
2024	40565	Idea Preschool	11/30/25	72,842.00	-	-	-	72,842.00	0%
2022	40570	Homeless	09/30/23	29,270.87	-	100.00	28,659.92	510.95	98%
2023	40570	Homeless	09/30/24	25,000.00	-	242.96	-	24,757.04	1%
2021	40590	Project AWARE	02/28/23	102,900.00	-	-	102,900.00	-	100%
2022	40590	Project AWARE	10/29/23	133,000.00	-	69,422.92	63,577.08	-	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	-	1,700.63	242,324.09	(1,700.63)	101%
2023	41015	Career Tech	11/30/23	239,920.00	25,468.09	76,117.74	138,334.17	-	100%
2024	41015	Career Tech	11/30/24	230,906.00	-	-	-	230,906.00	0%
2023	41087	Stronger Connections G	11/30/26	100,000.00	3,525.00	-	-	96,475.00	4%
2021	40715	ARP COVID ESSER III Hc	11/30/24	240,379.00	11,750.00	18,071.80	91,863.95	118,693.25	51%
2020	40730	School Emergency Relie	11/30/22	2,997,113.00	-	-	2,997,113.00	-	100%
2021	40730	School Emergency Relie	11/30/23	11,937,404.00	97,137.75	1,732,476.20	10,092,878.85	14,911.20	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	11/30/24	29,591,747.36	130,090.23	1,513,114.65	9,498,424.93	18,450,117.55	38%
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	-	33,550.00	-	1,172.00	97%
				71,404,207.61	**635,454.56**	**5,871,517.96**	**35,955,082.73**	**28,942,152.36**	