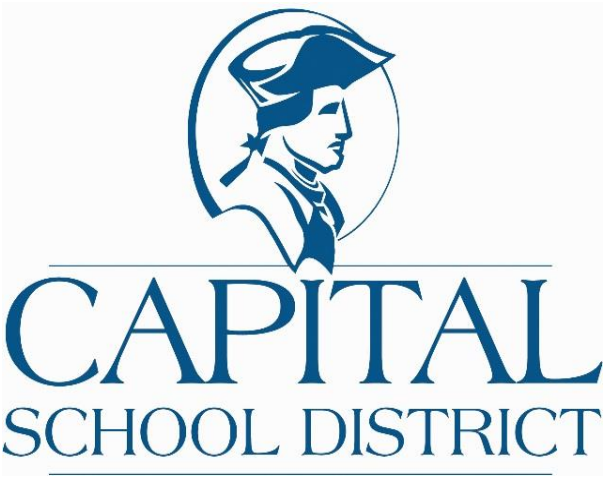


Monthly Financial Reports
December 31, 2023

Operating Expenses

Monthly Report of Revenues

Board Budget (99900000)

Contingency Budget (99940100)

Major Cap Balances

Federal Funds

Operating Unit Expenditure Summary as of 12/31/2023

Division - 13 Capital School District

Percent of Fiscal Year days included: 50.4%

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%	$26,295.98	56.91%	$26,625.97	57.62%	$19,582.03
9130633A - Middle School of Excellence	$83,844.00	$661.76	0.79%	$22,440.92	26.77%	$23,102.68	27.55%	$60,741.32
9130634A - South Dover Elementary School	$77,696.00	$3,120.20	4.02%	$27,426.31	35.30%	$30,546.51	39.32%	$47,149.49
9130635A - North Dover Elementary School	$40,320.00	$0.00	0.00%	$15,149.03	37.57%	$15,149.03	37.57%	$25,170.97
9130636A - Booker T. Washington Es	$40,320.00	$0.00	0.00%	$14,408.25	35.73%	$14,408.25	35.73%	$25,911.75
9130637A - Middle School of Innovation	$91,105.00	$1,645.76	1.81%	$21,295.16	23.37%	$22,940.92	25.18%	$68,164.08
9130638A - Fairview Elementary School	$34,944.00	$0.00	0.00%	$10,536.15	30.15%	$10,536.15	30.15%	$24,407.85
9130640A - Hartly Elementary School	$31,488.00	$0.00	0.00%	$9,853.53	31.29%	$9,853.53	31.29%	$21,634.47
9130642A - Towne Point Elementary School	$42,112.00	$0.00	0.00%	$13,156.27	31.24%	$13,156.27	31.24%	$28,955.73
9130645A - Capital Early Childhood Center	$237,900.00	$1,960.00	0.82%	$54,225.03	22.79%	$56,185.03	23.62%	$181,714.97
9130646A - William Henry Middle School	$61,440.00	$0.00	0.00%	$17,799.96	28.97%	$17,799.96	28.97%	$43,640.04
9130648A - Dover High School	$390,560.00	$0.00	0.00%	$130,082.37	33.31%	$130,082.37	33.31%	$260,477.63
9130650A - Kent County Community School	$600,800.00	$49,157.85	8.18%	$484,081.21	80.57%	$533,239.06	88.75%	$67,560.94
99900000 - Board Of Ed/District Expenses	$71,460.00	$0.00	0.00%	$28,103.92	39.33%	$28,103.92	39.33%	$43,356.08
99900100 - Legal Services	$160,000.00	$0.00	0.00%	$72,790.00	45.49%	$72,790.00	45.49%	$87,210.00
99900300 - District Expenditures	$27,453,200.00	$0.00	0.00%	$16,617,159.99	60.53%	$16,617,159.99	60.53%	$10,836,040.01
99910010 - District Office	$46,676.00	$0.00	0.00%	$19,508.40	41.80%	$19,508.40	41.80%	$27,167.60
99910100 - Superintendent	$97,597.00	$0.00	0.00%	$39,239.18	40.21%	$39,239.18	40.21%	$58,357.82
99920000 - Curriculum/Instructional	$403,261.00	$3,879.75	0.96%	$118,712.31	29.44%	$122,592.06	30.40%	$280,668.94
99920200 - Extra Time Programs	$329,642.00	$0.00	0.00%	$463,672.21	140.66%	$463,672.21	140.66%	($134,030.21)
99920500 - Professional Development Prog	$81,798.00	$0.00	0.00%	$13,476.26	16.48%	$13,476.26	16.48%	$68,321.74
99920600 - Technology (Instructional)	$421,600.00	$0.00	0.00%	$86,107.09	20.42%	$86,107.09	20.42%	$335,492.91
99920700 - Athletics	$300,600.00	$3,955.90	1.32%	$217,310.78	72.29%	$221,266.68	73.61%	$79,333.32
99920800 - Drivers Education	$25,245.00	$0.00	0.00%	$3,470.47	13.75%	$3,470.47	13.75%	$21,774.53
99921000 - Support Services	$80,000.00	$0.00	0.00%	$935.00	1.17%	$935.00	1.17%	$79,065.00
99921050 - Special Education	$508,997.00	$0.00	0.00%	$304,267.76	59.78%	$304,267.76	59.78%	$204,729.24
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%	$133,445.30	263.09%	$133,445.30	263.09%	($82,722.30)
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%	$26,234,459.70	42.97%	$26,234,459.70	42.97%	$34,820,719.57
99940300 - Division Ii Vocational	$128,374.00	$2,608.12	2.03%	$57,897.66	45.10%	$60,505.78	47.13%	$67,868.22
99940600 - Insurance	$195,550.00	$0.00	0.00%	$166,606.50	85.20%	$166,606.50	85.20%	$28,943.50
99940700 - Private Grants/Donations	$928,686.00	$630,859.00	67.93%	$983,933.61	105.95%	$1,614,792.61	173.88%	($686,106.61)
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%	$59,826.82	119.65%	$59,826.82	119.65%	($9,826.82)
99960000 - Child Nutrition Operations	$5,800,000.00	$0.00	0.00%	$3,519,203.20	60.68%	$3,519,203.20	60.68%	$2,280,796.80
99960100 - Maintenance	$551,265.00	$1,523.20	0.28%	$212,775.65	38.60%	$214,298.85	38.87%	$336,966.15
99960200 - Operations/Utilities	$1,554,468.00	$208,769.45	13.43%	$584,796.97	37.62%	$793,566.42	51.05%	$760,901.58
99960300 - State Transportation	$4,882,811.00	$1,841.00	0.04%	$3,154,213.40	64.60%	$3,156,054.40	64.64%	$1,726,756.60
99960400 - Local Transportation	$497,138.00	$0.00	0.00%	$147,156.48	29.60%	$147,156.48	29.60%	$349,981.52

Division - 13 Capital School District

Percent of Fiscal Year days included: 50.4%

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%	$62,647.04	74.58%	$62,647.04	74.58%	$21,352.96
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%	$107,173.79	21.72%	$107,173.79	21.72%	$386,344.21
99970200 - Minor Cap	$1,013,904.00	$37,877.50	3.74%	$403,054.26	39.75%	$440,931.76	43.49%	$572,972.24
99970680 - School Supervision	$1,162,332.00	$2,041.91	0.18%	$664,531.27	57.17%	$666,573.18	57.35%	$495,758.82
99980000 - Summer School	$20,000.00	$0.00	0.00%	$23,777.63	118.89%	$23,777.63	118.89%	($3,777.63)
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%	$67,716.84	52.59%	$67,716.84	52.59%	$61,035.16
99990600 - Homebound	$567,974.00	$84,000.00	14.79%	$129,528.30	22.81%	$213,528.30	37.59%	$354,445.70
99990700 - Autism Program	$552,322.00	$34,029.15	6.16%	$347,449.61	62.91%	$381,478.76	69.07%	$170,843.24
Budget Totals	**$120,227,223.27**	**$1,068,260.54**	**0.89%**	**$59,275,163.75**	**49.30%**	**$60,343,424.29**	**50.19%**	**$59,883,798.98**
Current Year Unassigned Expenses		$165,153.27		$3,373,781.45		$3,538,934.72		
Previous Budget Year Expenses		$7,060,407.73		$19,890,171.69		$26,950,579.42		
Total Expenses		**$8,293,821.54**		**$82,539,116.89**		**$90,832,938.43**		

Capital School District Financial Report - Revenue
As of December 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	906,311.00	160,462.00	85.0%
Division II, AOC	316,741.00	413,447.13	0.00	130.5%
Division II, AOC - Voc	96,280.00	144,231.00	0.00	149.8%
Division II, Energy	1,264,124.00	1,466,716.00	0.00	116.0%
Division III, Equalization	8,350,176.00	9,637,224.00	0.00	115.4%
State Transportation	4,029,000.00	5,854,459.75	0.00	145.3%
Drivers Ed.	28,343.00	29,347.00	0.00	103.5%
Unique Alternative	222,725.00	337,546.30	0.00	151.6%
Professional Development	71,807.00	71,807.00	0.00	100.0%
School Improvement	0.00	125,982.47	0.00	0.0%
Minor Capital Improvements	614,338.00	0.00	614,338.00	0.0%
Educational Sustainment Fund	1,272,184.00	1,423,878.00	0.00	111.9%
Technology Block Grant	170,259.00	190,561.00	0.00	111.9%
Other State Revenue	1,981,967.00	3,229,557.20	0.00	162.9%
Total State Funds	84,299,141.00	77,689,935.04	6,609,205.96	92.2%
LOCAL FUNDS				
Current Expense Tax Receipts	17,330,380.00	16,306,498.60	1,023,881.40	94.1%
Debt Service Tax Receipts	7,407,340.00	6,970,703.31	436,636.69	94.1%
Debt Service - Impact Fee	0.00	67,398.13	0.00	0.0%
Tuition Tax Receipts	8,245,907.00	7,758,667.00	487,240.00	94.1%
Minor Capital Tax Receipts	380,927.00	360,224.68	20,702.32	94.6%
Technology Maintenance Match	251,570.00	236,740.87	14,829.13	94.1%
Interest	150,000.00	403,064.77	0.00	268.7%
Athletics	45,941.00	23,555.00	22,386.00	51.3%
CSCRP	0.00	35,372.75	0.00	0.0%
Indirect Costs	400,000.00	187,026.31	212,973.69	46.8%
Cafeteria	3,000,000.00	1,689,443.28	1,310,556.72	56.3%
Donations	0.00	25,028.80	0.00	0.0%
Building Rental	150,000.00	147,923.00	2,077.00	98.6%
Erate	5,000.00	15,725.70	0.00	314.5%
Other Match Tax Receipts	209,642.00	197,414.23	12,227.77	94.2%
Charter	-2,260,409.00	-2,152,601.30	-107,807.70	95.2%
Choice	-899,335.00	-797,197.71	-102,137.29	88.6%
Other Local Revenue	20,000.00	381,181.75	0.00	1,905.9%
Total Local Funds	34,436,963.00	31,856,169.17	2,580,793.83	92.5%

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

	Budget	Received	Anticipated Receipts	Percent Received
FEDERAL FUNDS				
IDEA Part B	1,917,539.00	1,990,381.00	0.00	103.8%
Title I	3,898,995.00	4,331,226.03	0.00	111.1%
Title II	636,846.00	636,846.00	0.00	100.0%
Title III	65,194.00	65,194.00	0.00	100.0%
Perkins	230,906.00	240,906.00	0.00	104.3%
Other Federal Revenue	1,947,860.00	1,747,712.00	200,148.00	89.7%
Total Federal Funds	8,697,340.00	9,012,265.03	0.00	103.6%
Grand Total All Funds	127,433,444.00	118,558,369.24	8,875,074.76	93.0%

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: 51.1% **Percent of Payrolls included in FY: 50.0% (13 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%	$1,774.95	44.4%	$2,225.05	44.4%
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	-	$45.55	-	($45.55)	-
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	-	$2,204.84	-	($2,204.84)	-
95493	Supplies	$500.00	$0.00	0.0%	$4,682.17	936.4%	($4,182.17)	936.4%
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	-	$551.25	-	($551.25)	-
		Total: $71,460.00	Total: $0.00	0.0%	Total: $28,103.92	39.3%	Total: $43,356.08	39.3%

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: 51.1% **Percent of Payrolls included in FY: 50.0% (13 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
12/29/23

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	73,751.57	73,670.09	2,300,000.00	416,778.34
2022	50311	Capital, Construct 800	Middle Schools	06/30/24	20,792,800.00	1,973,266.50	6,462,813.91	10,565,256.74	1,791,462.85
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	25,981.83	1,274,262.84	17,059,130.33	-
2021	50345	Capital, Construct 800	Middle Schools	06/30/24	36,642,125.00	417,613.21	943,701.08	35,137,810.71	143,000.00
2022	50345	Capital, Construct 800	Middle Schools	06/30/24	19,839,200.00	151,910.01	43,900.34	18,834,949.24	808,440.41
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	**5,746,164.76**	**8,968,664.26**	**83,912,272.02**	**71,433,598.96**

CAPITAL SCHOOL DISTRICT
FEDERAL REPORT
12/29/23

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	-	136,427.64	551,190.36	-	100%
2023	40114	Iasa Title Ii: Prof D	11/30/24	678,367.00	10,400.00	335,182.38	21,845.87	310,938.75	54%
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	-	244,472.39	334,052.18	101,601.69	85%
2024	40240	21St Century Learning	11/30/24	1,280,000.00	14,980.47	267,620.98	-	997,398.55	22%
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	65,453.39	5,891.12	370,043.04	19%
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	282,341.23	1,546,700.50	2,530,242.12	(3,515.85)	100%
2024	40554	Title I	11/30/25	4,331,226.03	-	413,482.79	-	3,917,743.24	10%
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	-	26,125.92	16,593.29	7,334.79	85%
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	-	481.00	1,763,089.00	-	100%
2023	40564	Idea-B	11/30/24	1,794,731.00	-	455,259.38	1,369,389.27	(29,917.65)	102%
2024	40564	Idea-B	11/30/25	1,917,539.00	-	155,574.85	-	1,761,964.15	8%
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	-	830.05	-	24,169.95	3%
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	12/30/23	242,324.09	-	-	-	242,324.09	0%
2023	41015	Career Tech	12/30/24	239,920.00	-	-	-	239,920.00	0%
2024	41015	Career Tech	12/30/24	29,456.62	-	-	-	29,456.62	0%
2023	41087	Stronger Connections G	12/30/26	-	-	-	-	-	
2021	40715	ARP COVID ESSER III Hc	11/30/24	240,379.00	11,750.00	20,071.80	91,863.95	116,693.25	51%
2020	40730	School Emergency Relie	11/30/22	2,997,113.00	-	-	2,997,113.00	-	100%
2021	40730	School Emergency Relie	01/30/25	11,930,774.00	-	1,837,848.51	10,092,878.85	46.64	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	11/30/24	29,591,747.36	319,270.01	3,231,160.31	9,498,424.93	16,542,892.11	44%
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%
				71,096,128.23	**651,550.16**	**8,931,759.95**	**35,574,424.47**	**25,938,393.65**	