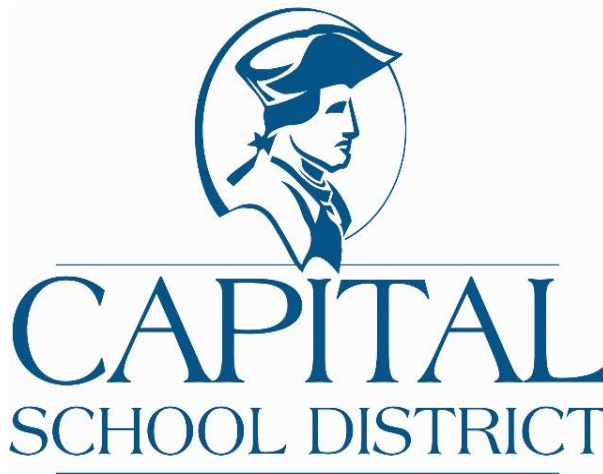




Monthly Financial Reports December 31, 2022

Operating Expenses

Monthly Report of Revenues

Detail Board Budget (99900000) Detail

Contingency Budget (99940100)

Major Cap Balances

Federal Funds

Tax Exempt Requests

Percent of Fiscal Year days included: 50.4%

Data Service Center

Percent of Fiscal Year days included: 50.4%

Data Service Center

Capital School District Financial Report - Revenue
As of December 31, 2022

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	59,668,039.76	53,124,260.85	6,543,778.91	89.0%
Cafeteria Salaries	810,746.00	889,465.00	0.00	109.7%
Division II, AOC	217,844.00	351,077.40	0.00	161.2%
Division II, AOC - Voc	116,504.00	128,241.00	0.00	110.1%
Division II, Energy	1,247,109.00	1,404,582.00	0.00	112.6%
Division III, Equalization	8,033,069.00	9,321,266.00	0.00	116.0%
State Transportation	4,747,060.00	5,389,797.03	0.00	113.5%
Related Services	79,367.00	79,367.00	0.00	100.0%
Drivers Ed.	22,721.00	31,492.00	0.00	138.6%
Unique Alternative	178,149.00	455,137.20	0.00	255.5%
Professional Development	38,536.00	77,071.00	0.00	200.0%
School Improvement	0.00	70,670.00	0.00	0.0%
Minor Capital Improvements	581,758.00	622,006.00	0.00	106.9%
Major Capital Improvements	45,324,600.00	45,324,600.00	0.00	100.0%
Educational Sustainment Fund	1,274,350.00	1,274,350.00	0.00	100.0%
Technology Block Grant	170,549.00	189,177.00	0.00	110.9%
Other State Revenue	1,500,000.00	2,360,513.00	0.00	157.4%
Total State Funds	124,010,401.76	121,093,072.48	2,917,329.28	97.6%
LOCAL FUNDS				
Current Expense Tax Receipts	16,339,845.00	15,354,970.80	984,874.20	94.0%
Debt Service Tax Receipts	7,277,410.00	6,839,041.24	438,368.76	94.0%
Debt Service - Impact Fee	0.00	103,574.31	0.00	0.0%
Tuition Tax Receipts	7,140,100.00	7,354,429.84	0.00	103.0%
Minor Capital Tax Receipts	389,162.00	799,532.05	0.00	205.4%
Technology Maintenance Match	247,157.00	232,269.33	14,887.67	94.0%
CSCR	10,000.00	45,701.56	0.00	457.0%
Indirect Costs	406,864.00	724,354.46	0.00	178.0%
Cafeteria	3,000,000.00	1,414,224.71	1,585,775.29	47.1%
Donations	0.00	25,416.66	0.00	0.0%
Building Rental	150,000.00	150,380.00	0.00	100.3%
Erate	1,000.00	0.00	1,000.00	0.0%
Other Match Tax Receipts	445,375.00	193,833.33	251,541.67	43.5%
Charter	-1,465,723.67	-2,260,408.69	0.00	154.2%
Choice	-652,622.71	-899,334.56	0.00	137.8%
Other Local Revenue	0.00	56,306.77	0.00	0.0%
Total Local Funds	33,288,566.62	30,134,291.81	3,154,274.81	90.5%

Capital School District Financial Report - Revenue
As of December 31, 2022

	Budget	Received	Anticipated Receipts	Percent Received
FEDERAL FUNDS				
IDEA Part B	1,814,670.00	1,887,417.00	0.00	104.0%
Title I	3,769,253.00	3,937,265.00	0.00	104.5%
Title II	683,898.00	687,166.00	0.00	100.5%
Title III	49,816.00	49,816.00	0.00	100.0%
Perkins	242,069.00	242,069.00	0.00	100.0%
Other Federal Revenue	1,000,000.00	865,237.00	134,763.00	86.5%
Total Federal Funds	7,559,706.00	7,668,970.00	0.00	101.4%
Grand Total All Funds	164,858,674.38	158,896,334.29	5,962,340.09	96.4%

Budget List

Division: 13 - Capital School District ▼

Budget Year/Budget Ref: 2023 ▼

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: 51.2% Percent of Payrolls included in FY: 53.8% (14 of 26)

Program	Description	Budget	Encumbered	Encumbered Pct	Expended	Expended Pct	Balance	Total Pct
99999	Default Program Code	<u>\$0.00</u>	\$0.00	-	<u>\$569.38</u>	-	<u>(\$569.38)</u>	-
95000	General	<u>\$4,000.00</u>	\$0.00	0.0%	<u>\$3,411.29</u>	85.3%	<u>\$588.71</u>	85.3%
95092	Production Center	<u>\$8,500.00</u>	\$0.00	0.0%	<u>\$4,250.00</u>	50.0%	<u>\$4,250.00</u>	50.0%
95402	Board Of Education	\$0.00	\$0.00	-	<u>\$11.30</u>	-	<u>(\$11.30)</u>	-
95408	Conferences	<u>\$19,060.00</u>	\$0.00	0.0%	<u>\$6,047.00</u>	31.7%	<u>\$13,013.00</u>	31.7%
95451	Postage	\$0.00	\$0.00	-	<u>\$60.45</u>	-	<u>(\$60.45)</u>	-
95457	Professional Services	<u>\$10,300.00</u>	\$0.00	0.0%	<u>\$2,056.85</u>	20.0%	<u>\$8,243.15</u>	20.0%
95482	Travel	\$0.00	\$0.00	-	<u>\$4,327.69</u>	-	<u>(\$4,327.69)</u>	-
95493	Supplies	<u>\$500.00</u>	\$0.00	0.0%	<u>\$2,384.88</u>	477.0%	<u>(\$1,884.88)</u>	477.0%
99533	Contracted Services	<u>\$16,100.00</u>	\$0.00	0.0%	<u>\$240.00</u>	1.5%	<u>\$15,860.00</u>	1.5%
		<u>Total:</u> <u>\$58,460.00</u>	<u>Total:</u> \$0.00	0.0%	<u>Total:</u> <u>\$23,358.84</u>	40.0%	<u>Total:</u> <u>\$35,101.16</u>	40.0%

Budget List

Division:13 - Capital School District ▼

Budget Year/Budget Ref: 2023 ▼

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: 51.2% Percent of Payrolls included in FY: 53.8% (14 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
12/30/22

FYB	APPR	Title	End Date	Budget	Encumbered	Current Year Expended	Prior Year Expense	Available
2022	50311	Capital, Construct 800	06/30/24	20,792,800.00	11,644,463.67	2,136,035.39	-	7,012,300.94
2020	50345	Capital, Construct 800	06/30/23	18,359,375.00	5,469,193.48	2,927,685.44	9,961,605.45	890.63
2021	50345	Capital, Construct 800	06/30/23	36,642,125.00	5,246,511.29	4,006,441.81	27,387,652.99	1,518.91
2022	50345	Capital, Construct 800	06/30/24	19,839,200.00	3,296,373.98	8,859,772.41	7,674,613.20	8,440.41
2022	50312	Capital, Convert Willi	06/30/24	6,630,000.00	-	-	-	6,630,000.00
2022	50313	Capital, Convert Willi	06/30/24	4,289,200.00	-	-	-	4,289,200.00
2023	50312	Capital, Convert Willi	06/30/25	27,520,600.00	-	-	-	27,520,600.00
2023	50313	Capital, Convert Willi	06/30/25	17,804,000.00	-	-	-	17,804,000.00
				151,877,300.00	25,656,542.42	17,929,935.05	45,023,871.64	63,266,950.89

CAPITAL SCHOOL DISTRICT
FEDERAL REPORT
12/30/22

FYB	APPR	Title	End Date	Budget	Encumbered	Current Year Expended	Prior Year Expense	Available	% Spent
2021	40114	Iasa Title Ii: Prof D	11/30/22	660,467.00	-	93,724.70	566,742.30	-	100%
2022	40114	Iasa Title Ii: Prof D	11/30/23	687,618.00	-	228,342.48	74,088.29	385,187.23	44%
2023	40114	Iasa Title Ii: Prof D	11/30/24	687,166.00	-	1,481.41	-	685,684.59	0%
2020	40240	21St Century Learning	11/30/22	1,503,291.38	-	-	1,503,291.38	-	100%
2021	40240	21St Century Learning	07/30/22	1,062,499.67	-	50,877.29	1,011,622.38	-	100%
2022	40240	21St Century Learning	07/30/23	960,000.00	810.00	492,473.11	237,964.92	228,751.97	76%
2023	40240	21St Century Learning	11/30/23	400,000.00	-	88,299.45	-	311,700.55	22%
2020	40532	Title IV	11/30/22	384,801.00	-	3,000.00	381,801.00	-	100%
2021	40532	Title IV	11/30/22	393,953.00	-	87,816.41	306,136.59	-	100%
2022	40532	Title IV	11/30/23	401,901.00	-	108,246.65	63,617.66	230,036.69	43%
2023	40532	Title IV	11/30/24	434,987.00	-	5,688.00	-	429,299.00	1%
2020	40554	Title I	11/30/22	3,456,320.00	-	-	3,456,320.00	-	100%
2021	40554	Title I	11/30/22	3,845,831.00	-	37,676.01	3,808,154.99	-	100%
2022	40554	Title I	11/30/23	3,938,868.00	-	1,142,641.89	2,779,070.54	17,155.57	100%
2023	40554	Title I	11/30/24	3,937,265.00	4,568.00	689,888.27	-	3,242,808.73	18%
2020	40560	English Acquisition	11/30/22	34,829.00	-	-	34,829.00	-	100%
2021	40560	English Acquisition	11/30/22	45,504.00	-	5,751.47	39,752.53	-	100%
2022	40560	English Acquisition	11/30/23	46,230.00	-	9,694.23	14,887.20	21,648.57	53%
2023	40560	English Acquisition	11/30/24	49,816.00	2,535.00	582.79	-	46,698.21	6%
2021	40564	Idea-B	11/30/22	1,709,601.00	-	-	1,709,601.00	-	100%
2022	40564	Idea-B	11/30/23	1,763,570.00	-	573,612.62	1,189,957.38	-	100%
2023	40564	Idea-B	11/30/24	1,814,670.00	-	463,021.17	-	1,351,648.83	26%
2021	40565	Idea Preschool	11/30/22	70,053.00	-	-	70,053.00	-	100%
2022	40565	Idea Preschool	11/30/23	70,610.00	-	15,476.00	38,035.17	17,098.83	76%
2023	40565	Idea Preschool	11/30/24	72,747.00	-	31,675.50	-	41,071.50	44%
2021	40570	Homeless	09/30/22	25,000.00	-	-	25,000.00	-	100%
2022	40570	Homeless	09/30/23	29,270.87	-	25,076.52	-	4,194.35	86%
2021	40590	Project AWARE	10/29/22	112,600.00	-	64,900.00	38,000.00	9,700.00	91%
2022	40590	Project AWARE	10/29/22	41,000.00	-	16,604.76	24,395.24	-	100%
2023	40590	Project AWARE	10/29/23	30,000.00	-	1,910.10	-	28,089.90	6%
2021	41015	Career Tech	11/30/22	223,144.00	-	-	223,144.00	-	100%
2022	41015	Career Tech	11/30/22	238,073.00	-	220,332.80	17,740.20	-	100%
2023	41015	Career Tech	11/30/23	242,069.00	-	15,464.77	-	226,604.23	6%
2021	40715	ARP COVID ESSER III Ho	11/30/24	240,379.00	-	47,302.51	31,396.63	161,679.86	33%
2020	40730	School Emergency Relie	11/30/22	2,997,113.00	-	32,366.18	2,964,746.82	-	100%
2021	40730	School Emergency Relie	11/30/23	11,937,404.00	425,043.77	1,647,797.77	5,243,813.55	4,620,748.91	61%
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	28,479,866.09	2,384,625.19	6,563,233.64	1,971,051.15	17,560,956.11	38%
2022	40921	ARP COVID IDEA 611	11/30/23	412,903.00	-	204,562.77	92,931.00	115,409.23	72%
2022	40922	ARP COVID IDEA 619	11/30/23	34,722.00	-	-	-	34,722.00	0%

73,810,757.01	2,817,581.96	12,969,521.27	28,252,758.92	29,770,894.86
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Susan Durham, Finance Director
Mary Karol, Assistant Finance Director
Cheryl Bundek, Assessment Supervisor

Kent



County

Kent County
Administration Complex
555 Bay Road
Dover, DE 19901
PHONE: (302) 744-2401
(Handicapped Accessible)

Assessment Office

December 19, 2022

Capital School District
C/O Ade Kuforiji, Chief Financial Officer
198 Commerce Way
Dover, Delaware 19904

RE: Tax exemption request parcels 2 05 06717 01 7900 000
Robbins Hose Company No 1 of Dover, DE

Dear Mr. Kuforiji:

The owner of the properties captioned above has requested exemption from county government and school district taxes. A copy of their request is enclosed.

Please be advised that any opinion regarding this exemption request that you care to express could influence the Board of Assessment's recommendation. Most importantly, if you know of a reason why these properties do not qualify for exemption under the state statute, the Assessment Review Board respectfully requests that you inform the Board of such reason, in writing, by the date below. An example of non-qualification would be property owned by a religious organization but held for investment purposes. Another example would be property owned by a school, but used for other than educational purposes.

The Board will vote to grant or deny the exemption request at their next meeting. Lack of response by January 6 2023 will be understood by the Board as an indication of your agreement to the exemption request.

Thank you for your attention to this matter. Please contact me with any questions you may have.

Very truly yours,

Cheryl A Bundek

Cheryl A Bundek, AAS

Assessment Supervisor

302-744-2326

cheryl.bundek@kentcountyde.gov

Enclosure



KENT COUNTY ASSESSMENT OFFICE
APPLICATION FOR EXEMPTION FROM PROPERTY TAXES

Parcel Number: 2-05-067.17-01-79.00/000 Date: 08/12/22

Owner's Name: Robbins Hose Company NO. 1 of Dover Delaware

Contact Person: Timothy Mullany Jr Phone No. 302-736-7168

Address of Parcel: 915 Kenton Rd, Dover DE 19904

Address of Tax Bill: 103 S. Governors Ave, Dover DE 19901

1. Type of Exemption sought (check only one)

Government (including public schools): ☒ Charitable ☐
Educational ☐ Parkland ☐ Religious ☐

Documentation required:

☒ Papers of Incorporation ☒ Copy of 501(c)3 ☒ IRS 990 (Latest)

2. Describe the exempt activities which take place on the property. Explain type(s) of recreational use and frequency of such use. Attach extra sheet if necessary. Fire Department related activities.

3. Is any part of this property ever rented? YES ☐ NO ☒ If YES, attach explanation describing tenants, the leased premises, duration of rental period, and all other information pertinent to this issue.

4. Is there a fee schedule for use of facilities or receipt of services? YES ☐ NO ☒ If YES, attach fee schedule.

5. If seeking a **Government** exemption, attach explanation of how the property will be used for the public good, meeting guidelines set forth in Title 9. Future growth for volunteer fire department.

6. If seeking exemption as a **Charity**, please provide evidence of existence of charitable organization prior to July 14, 1988 or addition to list of specific organizations listed in Title 9 Sec. 8106.

7. If seeking exemption as **Religious (church)** or **Charity**, provide documentation showing the property is held for charitable purposes and not held by way of investment as listed in Title 9 Sec. 8105.

8. If seeking exemption as **Parkland**, attach a copy of the By-Laws, and Declaration. Parkland exemptions must meet guidelines set forth in Title 9 Sec. 8110 of the Delaware Code.

I HEREBY AFFIRM THAT ALL THE INFORMATION PROVIDED IS TRUE TO THE BEST OF MY KNOWLEDGE:

Robbins Hose Company NO. 1 of Dover
Organization

Timothy Mullany Jr, President
Signature and Title

302-736-7168
Telephone Number

08/12/22
Date

Return to: Kent County Assessment Office, 555 Bay Rd, Dover, DE 19901